

ATTACHMENT

**June 19, 2012
Board Meeting**

**Agenda Item
#9**

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

June 19, 2012

2012/13 FISCAL YEAR

STATE REPORT OF ADOPTED BUDGET FINANCIALS



MEETING OF THE BOARD OF EDUCATION

June 19, 2012

Prepared by: Rich Fagan, Associate Superintendent of Finance
Shannon Stenroos, Budget Manager

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

June 19, 2012

**2012/13 FISCAL YEAR
ADOPTED BUDGET
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	Total District Expenditures for All Funds	<u>\$ 528,447,771</u>	

ANNUAL BUDGET REPORT:
July 1, 2012 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 9510 Elk Grove-Florin Rd.
Date: June 11, 2012

Place: 9510 Elk Grove-Florin Rd.
Date: June 19, 2012
Time: 07:00 PM

Adoption Date: June 19, 2012

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Shannon Stenroos

Telephone: 916-686-7769 x 7667

Title: Budget Manager

E-mail: sstenroo@egusd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2011-12) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(☒) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 14,331,000.00
Less: Amount of total liabilities reserved in budget:	\$ 14,331,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

(☐) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

(☐) This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 19, 2012

For additional information on this certification, please contact:

Name: Shannon Stenroos

Title: Budge Manager

Telephone: 916-686-7769x 7667

E-mail: sstenroo@egusd.net

Description			2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	314,744,523.00	7,083,452.00	321,827,975.00	290,872,689.00	6,351,084.00	297,223,773.00	-7.6%
2) Federal Revenue		8100-8299	89,908.00	50,557,488.00	50,647,396.00	89,908.00	26,612,103.00	26,702,011.00	-47.3%
3) Other State Revenue		8300-8599	50,302,540.00	54,179,947.00	104,482,487.00	50,044,380.00	51,137,310.00	101,181,690.00	-3.2%
4) Other Local Revenue		8600-8799	4,503,586.00	5,401,056.00	9,904,642.00	3,880,338.00	1,886,183.00	5,766,521.00	-41.8%
5) TOTAL, REVENUES			369,640,557.00	117,221,943.00	486,862,500.00	344,887,315.00	85,986,680.00	430,873,995.00	-11.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	177,843,565.00	46,021,868.00	223,865,433.00	192,253,460.00	40,349,152.00	232,602,612.00	3.9%
2) Classified Salaries		2000-2999	31,426,321.00	25,529,703.00	56,956,024.00	34,151,977.00	24,616,396.00	58,768,373.00	3.2%
3) Employee Benefits		3000-3999	82,975,741.00	33,085,703.00	116,061,444.00	81,971,766.00	28,598,335.00	110,570,101.00	-4.7%
4) Books and Supplies		4000-4999	4,894,177.00	21,608,137.00	26,502,314.00	3,504,388.00	9,593,151.00	13,097,539.00	-50.6%
5) Services and Other Operating Expenditures		5000-5999	15,722,975.00	31,302,506.00	47,025,481.00	16,730,849.00	23,316,302.00	40,047,151.00	-14.8%
6) Capital Outlay		6000-6999	170,538.00	582,693.00	753,231.00	0.00	131,461.00	131,461.00	-82.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	227,909.00	1,786,984.00	2,014,893.00	182,908.00	1,769,689.00	1,952,597.00	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,811,371.00)	5,409,417.00	(1,401,954.00)	(6,686,221.00)	5,295,327.00	(1,390,894.00)	-0.8%
9) TOTAL, EXPENDITURES			306,449,855.00	165,327,011.00	471,776,866.00	322,109,127.00	133,669,813.00	455,778,940.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			63,190,702.00	(48,105,068.00)	15,085,634.00	22,778,188.00	(47,683,133.00)	(24,904,945.00)	-265.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	733,863.00	733,863.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,752,828.00	4,159.00	1,756,987.00	1,705,797.00	0.00	1,705,797.00	-2.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,815,270.00)	42,815,270.00	0.00	(46,849,535.00)	46,849,535.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,568,098.00)	43,544,974.00	(1,023,124.00)	(48,555,332.00)	46,849,535.00	(1,705,797.00)	66.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,622,604.00	(4,560,094.00)	14,062,510.00	(25,777,144.00)	(833,598.00)	(26,610,742.00)	-289.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,812,372.28	18,627,544.17	65,439,916.45	65,434,976.28	14,067,450.17	79,502,426.45	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,812,372.28	18,627,544.17	65,439,916.45	65,434,976.28	14,067,450.17	79,502,426.45	21.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,812,372.28	18,627,544.17	65,439,916.45	65,434,976.28	14,067,450.17	79,502,426.45	21.5%
2) Ending Balance, June 30 (E + F1e)			65,434,976.28	14,067,450.17	79,502,426.45	39,657,832.28	13,233,852.17	52,891,684.45	-33.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Stores		9712	63,953.32	330,807.74	394,761.06	166,449.00	294,647.68	461,096.68	16.8%
Prepaid Expenditures		9713	1,696,167.60	16,620.88	1,712,788.48	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,720,021.61	13,720,021.61	0.00	12,939,204.49	12,939,204.49	-5.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	54,034,855.36	0.00	54,034,855.36	29,851,383.00	0.00	29,851,383.00	-44.8%
Revenue Limit Reserve (Deferral) 10-11	0000	9780				12,680,737.00		12,680,737.00	
Revenue Limit Reserve (Deferral) 11-12	0000	9780				17,170,646.00		17,170,646.00	
Revenue Limit Reserve (Deferral) 10-11	0000	9780	17,170,646.00		17,170,646.00				
Revenue Limit Reserve (Deferral) 11-12	0000	9780	17,170,646.00		17,170,646.00				
Mandated Cost One-time 10-11	0000	9780	2,924,295.00		2,924,295.00				
Mandated Cost One-time 11-12	0000	9780	995,337.00		995,337.00				
SFSF 10-11 One-time Funds	0000	9780	3,709,889.00		3,709,889.00				
Reserve for Future Year Deficit	0000	9780	12,064,042.36		12,064,042.36				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,500,000.00	0.00	9,500,000.00	9,500,000.28	0.00	9,500,000.28	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.06)	(0.06)	0.00	0.00	0.00	-100.0%

Description			2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	16,348,318.04	(30,686,601.33)	(14,338,283.29)				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	200.00	126,058.11	126,258.11				
c) in Revolving Fund		9130	140,000.00	0.00	140,000.00				
d) with Fiscal Agent		9135	25,264,374.12	0.00	25,264,374.12				
e) collections awaiting deposit		9140	11,439.40	221,196.04	232,635.44				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,046,394.25	1,578,949.59	4,625,343.84				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	(1,835.31)	0.00	(1,835.31)				
6) Stores		9320	63,953.32	330,807.74	394,761.06				
7) Prepaid Expenditures		9330	1,696,167.60	16,620.88	1,712,788.48				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			46,569,011.42	(28,412,968.97)	18,156,042.45				
H. LIABILITIES									
1) Accounts Payable		9500	(865,824.19)	68,059.12	(797,765.07)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,403,033.61	0.00	2,403,033.61				
4) Current Loans		9640	25,000,000.00	0.00	25,000,000.00				
5) Deferred Revenue		9650	1,285.00	3,500.03	4,785.03				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			26,538,494.42	71,559.15	26,610,053.57				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			20,030,517.00	(28,484,528.12)	(8,454,011.12)				

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	250,428,342.00	0.00	250,428,342.00	227,292,606.00	0.00	227,292,606.00	-9.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	853,766.00	0.00	853,766.00	853,766.00	0.00	853,766.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	55,493,845.00	0.00	55,493,845.00	55,783,000.00	0.00	55,783,000.00	0.5%
Unsecured Roll Taxes		8042	2,411,692.00	0.00	2,411,692.00	2,521,900.00	0.00	2,521,900.00	4.6%
Prior Years' Taxes		8043	2,900,534.00	0.00	2,900,534.00	2,900,534.00	0.00	2,900,534.00	0.0%
Supplemental Taxes		8044	328,342.00	0.00	328,342.00	165,000.00	0.00	165,000.00	-49.7%
Education Revenue Augmentation Fund (ERAF)		8045	8,881,989.00	0.00	8,881,989.00	7,582,100.00	0.00	7,582,100.00	-14.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,990.00	0.00	22,990.00	23,000.00	0.00	23,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2,772.00	0.00	2,772.00	0.00	0.00	0.00	-100.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(1,386.00)	0.00	(1,386.00)	0.00	0.00	0.00	-100.0%
Subtotal, Revenue Limit Sources			321,322,886.00	0.00	321,322,886.00	297,121,906.00	0.00	297,121,906.00	-7.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,083,452.00)		(7,083,452.00)	(6,351,084.00)		(6,351,084.00)	-10.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		6,562,667.00	6,562,667.00		6,351,084.00	6,351,084.00	-3.2%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	520,785.00	520,785.00	0.00	0.00	0.00	-100.0%
PERS Reduction Transfer		8092	1,205,215.00	0.00	1,205,215.00	841,963.00	0.00	841,963.00	-30.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(700,126.00)	0.00	(700,126.00)	(740,096.00)	0.00	(740,096.00)	5.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			314,744,523.00	7,083,452.00	321,827,975.00	290,872,689.00	6,351,084.00	297,223,773.00	-7.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,980,203.00	9,980,203.00	0.00	9,213,092.00	9,213,092.00	-7.7%
Special Education Discretionary Grants		8182	0.00	1,553,763.00	1,553,763.00	0.00	1,281,416.00	1,281,416.00	-17.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		12,265,112.00	12,265,112.00		1,140,136.00	1,140,136.00	-90.7%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		17,932,921.00	17,932,921.00		10,679,331.00	10,679,331.00	-40.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		171,646.00	171,646.00		132,360.00	132,360.00	-22.9%
NCLB: Title II, Part A, Teacher Quality	4035	8290		2,535,726.00	2,535,726.00		1,775,257.00	1,775,257.00	-30.0%
NCLB: Title III, Immigrant Education Program	4201	8290		132,412.00	132,412.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,945,905.00	1,945,905.00		1,073,042.00	1,073,042.00	-44.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		299,519.00	299,519.00		0.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290		943.00	943.00		0.00	0.00	-100.0%
Other Federal Revenue	All Other	8290	89,908.00	3,739,338.00	3,829,246.00	89,908.00	1,317,469.00	1,407,377.00	-63.2%
TOTAL, FEDERAL REVENUE			89,908.00	50,557,488.00	50,647,396.00	89,908.00	26,612,103.00	26,702,011.00	-47.3%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		32,712,668.00	32,712,668.00		32,600,742.00	32,600,742.00	-0.3%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,484,646.00	1,484,646.00		1,484,646.00	1,484,646.00	0.0%
Economic Impact Aid	7090-7091	8311		6,474,464.00	6,474,464.00		6,474,464.00	6,474,464.00	0.0%
Spec. Ed. Transportation	7240	8311		1,581,494.00	1,581,494.00		1,581,494.00	1,581,494.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	13,860,025.00	0.00	13,860,025.00	13,860,025.00	0.00	13,860,025.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	995,337.00	0.00	995,337.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	11,368,466.00	1,455,824.00	12,824,290.00	7,344,327.00	1,455,812.00	8,800,139.00	-31.4%
Tax Relief Subventions									
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575							

			2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,150,712.00	3,150,712.00		3,119,371.00	3,119,371.00	-1.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		1,075,522.00	1,075,522.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		113,524.00	113,524.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,078,712.00	6,131,093.00	30,209,805.00	28,840,028.00	4,420,781.00	33,260,809.00	10.1%
TOTAL, OTHER STATE REVENUE			50,302,540.00	54,179,947.00	104,482,487.00	50,044,380.00	51,137,310.00	101,181,690.00	-3.2%

Description			2011-12 Estimated Actuals		2012-13 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)
OTHER LOCAL REVENUE										
Other Local Revenue										
County and District Taxes										
Other Restricted Levies										
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes										
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds										
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from										
Delinquent Non-Revenue										
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales										
Sale of Equipment/Supplies		8631	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	155,000.00	50,803.00	205,803.00	155,000.00	27,860.00	182,860.00	182,860.00	-11.1%
Interest		8660	(50,000.00)	0.00	(50,000.00)	(50,000.00)	0.00	(50,000.00)	(50,000.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts										
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	295,000.00	295,000.00	0.00	295,000.00	295,000.00	295,000.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	62,000.00	0.00	62,000.00	62,000.00	0.00	62,000.00	62,000.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	1,386.00	0.00	1,386.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,868,980.00	5,055,253.00	6,924,233.00	1,568,980.00	1,563,323.00	3,132,303.00	-54.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,361,220.00	0.00	2,361,220.00	2,039,358.00	0.00	2,039,358.00	-13.6%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,503,586.00	5,401,056.00	9,904,642.00	3,880,338.00	1,886,183.00	5,766,521.00	-41.8%
TOTAL, REVENUES			369,640,557.00	117,221,943.00	486,862,500.00	344,887,315.00	85,986,680.00	430,873,995.00	-11.5%

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Description			2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100		158,648,249.00	34,254,179.00	192,902,428.00	170,677,704.00	29,789,214.00	200,466,918.00	3.9%
	1200		7,274,319.00	3,521,597.00	10,795,916.00	7,794,804.00	4,431,673.00	12,226,477.00	13.3%
	1300		11,357,487.00	869,675.00	12,227,162.00	13,187,612.00	1,009,029.00	14,196,641.00	16.1%
	1900		563,510.00	7,376,417.00	7,939,927.00	593,340.00	5,119,236.00	5,712,576.00	-28.1%
			177,843,565.00	46,021,868.00	223,865,433.00	192,253,460.00	40,349,152.00	232,602,612.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100		766,517.00	12,672,849.00	13,439,366.00	741,336.00	13,498,799.00	14,240,135.00	6.0%
	2200		9,780,087.00	9,432,811.00	19,212,898.00	11,268,694.00	8,211,303.00	19,479,997.00	1.4%
	2300		3,089,732.00	981,242.00	4,070,974.00	3,300,446.00	940,358.00	4,240,804.00	4.2%
	2400		16,854,812.00	2,293,002.00	19,147,814.00	17,858,517.00	1,859,336.00	19,717,853.00	3.0%
	2900		935,173.00	149,799.00	1,084,972.00	982,984.00	106,600.00	1,089,584.00	0.4%
		31,426,321.00	25,529,703.00	56,956,024.00	34,151,977.00	24,616,396.00	58,768,373.00	3.2%	
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees PERS Reduction Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102		14,708,181.00	3,873,565.00	18,581,746.00	15,816,071.00	3,385,351.00	19,201,422.00	3.3%
	3201-3202		3,384,918.00	2,642,691.00	6,027,609.00	3,645,318.00	2,693,125.00	6,338,443.00	5.2%
	3301-3302		4,957,253.00	2,618,538.00	7,575,791.00	5,368,261.00	2,479,711.00	7,847,972.00	3.6%
	3401-3402		40,432,924.00	18,611,787.00	59,044,711.00	36,919,851.00	15,324,360.00	52,244,211.00	-11.5%
	3501-3502		3,369,247.00	1,158,140.00	4,527,387.00	2,484,409.00	723,806.00	3,208,215.00	-29.1%
	3601-3602		2,092,698.00	730,432.00	2,823,130.00	3,944,931.00	1,150,548.00	5,095,479.00	80.5%
	3701-3702		3,195,110.00	0.00	3,195,110.00	3,195,110.00	0.00	3,195,110.00	0.0%
	3751-3752		8,128,352.00	2,912,100.00	11,040,452.00	8,507,470.00	2,548,258.00	11,055,728.00	0.1%
	3801-3802		649,838.00	382,058.00	1,031,896.00	511,165.00	291,609.00	802,774.00	-22.2%
	3901-3902		2,057,220.00	156,392.00	2,213,612.00	1,579,180.00	1,567.00	1,580,747.00	-28.6%
		82,975,741.00	33,085,703.00	116,061,444.00	81,971,766.00	28,598,335.00	110,570,101.00	-4.7%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials	4100		377,765.00	1,383,839.00	1,761,604.00	100,695.00	1,290,850.00	1,391,545.00	-21.0%
	4200		121,672.00	831,274.00	952,946.00	123,022.00	781,831.00	904,853.00	-5.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	4,035,362.00	18,157,474.00	22,192,836.00	2,954,687.00	6,993,259.00	9,947,946.00	-55.2%
Noncapitalized Equipment		4400	359,378.00	1,235,245.00	1,594,623.00	325,984.00	527,211.00	853,195.00	-46.5%
Food		4700	0.00	305.00	305.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,894,177.00	21,608,137.00	26,502,314.00	3,504,388.00	9,593,151.00	13,097,539.00	-50.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,441,425.00	20,693,248.00	23,134,673.00	2,815,329.00	15,282,092.00	18,097,421.00	-21.8%
Travel and Conferences		5200	150,937.00	684,343.00	835,280.00	153,435.00	351,554.00	504,989.00	-39.5%
Dues and Memberships		5300	61,179.00	2,900.00	64,079.00	61,179.00	2,900.00	64,079.00	0.0%
Insurance		5400 - 5450	2,130,319.00	250.00	2,130,569.00	2,422,972.00	0.00	2,422,972.00	13.7%
Operations and Housekeeping Services		5500	9,808,095.00	75,710.00	9,883,805.00	9,808,095.00	75,710.00	9,883,805.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,811,212.00	1,044,048.00	2,855,260.00	1,907,490.00	629,176.00	2,536,666.00	-11.2%
Transfers of Direct Costs		5710	(6,060,201.00)	6,060,201.00	0.00	(5,869,161.00)	5,869,161.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,903.00)	(31,191.00)	(67,094.00)	(29,324.00)	(12,816.00)	(42,140.00)	-37.2%
Professional/Consulting Services and Operating Expenditures		5800	3,864,154.00	2,671,565.00	6,535,719.00	3,829,076.00	1,074,849.00	4,903,925.00	-25.0%
Communications		5900	1,551,758.00	101,432.00	1,653,190.00	1,631,758.00	43,676.00	1,675,434.00	1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,722,975.00	31,302,506.00	47,025,481.00	16,730,849.00	23,316,302.00	40,047,151.00	-14.8%

Description			2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CAPITAL OUTLAY									

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	227,909.00	42,295.00	270,204.00	182,908.00	25,000.00	207,908.00	-23.1%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			227,909.00	1,786,984.00	2,014,893.00	182,908.00	1,769,689.00	1,952,597.00	-3.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,409,417.00)	5,409,417.00	0.00	(5,295,327.00)	5,295,327.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,401,954.00)	0.00	(1,401,954.00)	(1,390,894.00)	0.00	(1,390,894.00)	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,811,371.00)	5,409,417.00	(1,401,954.00)	(6,686,221.00)	5,295,327.00	(1,390,894.00)	-0.8%
TOTAL, EXPENDITURES			306,449,855.00	165,327,011.00	471,776,866.00	322,109,127.00	133,669,813.00	455,778,940.00	-3.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	733,863.00	733,863.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	733,863.00	733,863.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	76,218.00	4,159.00	80,377.00	79,187.00	0.00	79,187.00	-1.5%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	826,610.00	0.00	826,610.00	826,610.00	0.00	826,610.00	0.0%
Other Authorized Interfund Transfers Out		7619	850,000.00	0.00	850,000.00	800,000.00	0.00	800,000.00	-5.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,752,828.00	4,159.00	1,756,987.00	1,705,797.00	0.00	1,705,797.00	-2.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(42,823,895.00)	42,823,895.00	0.00	(46,849,535.00)	46,849,535.00	0.00	0.0%
Contributions from Restricted Revenues		8990	8,625.00	(8,625.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,815,270.00)	42,815,270.00	0.00	(46,849,535.00)	46,849,535.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (g) a - b + c - d + e			(44,568,098.00)	43,544,974.00	(1,023,124.00)	(48,555,332.00)	46,849,535.00	(1,705,797.00)	66.7%

Description			2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F			
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES												
1) Revenue Limit Sources		8010-8099			314,744,523.00	7,083,452.00		321,827,975.00	290,872,689.00	6,351,084.00	297,223,773.00	-7.6%
2) Federal Revenue		8100-8299			89,908.00	50,557,488.00		50,647,396.00	89,908.00	26,612,103.00	26,702,011.00	-47.3%
3) Other State Revenue		8300-8599			50,302,540.00	54,179,947.00		104,482,487.00	50,044,380.00	51,137,310.00	101,181,690.00	-3.2%
4) Other Local Revenue		8600-8799			4,503,586.00	5,401,056.00		9,904,642.00	3,880,338.00	1,886,183.00	5,766,521.00	-41.8%
5) TOTAL, REVENUES					369,640,557.00	117,221,943.00		486,862,500.00	344,887,315.00	85,986,680.00	430,873,995.00	-11.5%
B. EXPENDITURES (Objects 1000-7999)												
1) Instruction	1000-1999				217,947,759.00	103,524,416.00		321,472,175.00	231,150,439.00	84,291,252.00	315,441,691.00	-1.9%
2) Instruction - Related Services	2000-2999				30,169,134.00	17,492,895.00		47,662,029.00	29,865,185.00	10,124,629.00	39,989,814.00	-16.1%
3) Pupil Services	3000-3999				10,744,271.00	23,254,847.00		33,999,118.00	11,254,096.00	19,935,955.00	31,190,051.00	-8.3%
4) Ancillary Services	4000-4999				0.00	0.00		0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999				0.00	0.00		0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999				0.00	39,925.00		39,925.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999				20,637,574.00	5,560,585.00		26,198,159.00	21,087,112.00	5,374,529.00	26,461,641.00	1.0%
8) Plant Services	8000-8999				26,723,208.00	13,667,359.00		40,390,567.00	28,569,387.00	12,173,759.00	40,743,146.00	0.9%
9) Other Outgo	9000-9999	Except 7600-7699			227,909.00	1,786,984.00		2,014,893.00	182,908.00	1,769,689.00	1,952,597.00	-3.1%
10) TOTAL, EXPENDITURES					306,449,855.00	165,327,011.00		471,776,866.00	322,109,127.00	133,669,813.00	455,778,940.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												
					63,190,702.00	(48,105,068.00)		15,085,634.00	22,778,188.00	(47,683,133.00)	(24,904,945.00)	-265.1%
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929			0.00	733,863.00		733,863.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629			1,752,828.00	4,159.00		1,756,987.00	1,705,797.00	0.00	1,705,797.00	-2.9%
2) Other Sources/Uses												
a) Sources		8930-8979			0.00	0.00		0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699			0.00	0.00		0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999			(42,815,270.00)	42,815,270.00		0.00	(46,849,535.00)	46,849,535.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					(44,568,098.00)	43,544,974.00		(1,023,124.00)	(48,555,332.00)	46,849,535.00	(1,705,797.00)	66.7%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,622,604.00	(4,560,094.00)	14,062,510.00	(25,777,144.00)	(833,598.00)	(26,610,742.00)	-289.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,812,372.28	18,627,544.17	65,439,916.45	65,434,976.28	14,067,450.17	79,502,426.45	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,812,372.28	18,627,544.17	65,439,916.45	65,434,976.28	14,067,450.17	79,502,426.45	21.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,812,372.28	18,627,544.17	65,439,916.45	65,434,976.28	14,067,450.17	79,502,426.45	21.5%
2) Ending Balance, June 30 (E + F1e)			65,434,976.28	14,067,450.17	79,502,426.45	39,657,832.28	13,233,852.17	52,891,684.45	-33.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Stores		9712	63,953.32	330,807.74	394,761.06	166,449.00	294,647.68	461,096.68	16.8%
Prepaid Expenditures		9713	1,696,167.60	16,620.88	1,712,788.48	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,720,021.61	13,720,021.61	0.00	12,939,204.49	12,939,204.49	-5.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Revenue Limit Reserve (Deferral) 10-11	0000	9780	54,034,855.36	0.00	54,034,855.36	29,851,383.00	0.00	29,851,383.00	-44.8%
Revenue Limit Reserve (Deferral) 11-12	0000	9780				12,680,737.00		12,680,737.00	
Revenue Limit Reserve (Deferral) 10-11	0000	9780	17,170,646.00		17,170,646.00	17,170,646.00		17,170,646.00	
Revenue Limit Reserve (Deferral) 11-12	0000	9780	17,170,646.00		17,170,646.00				
Mandated Cost One-time 10-11	0000	9780	2,924,295.00		2,924,295.00				
Mandated Cost One-time 11-12	0000	9780	995,337.00		995,337.00				
SFSF 10-11 One-time Funds	0000	9780	3,709,889.00		3,709,889.00				
Reserve for Future Year Deficit	0000	9780	12,064,042.36		12,064,042.36				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,500,000.00	0.00	9,500,000.00	9,500,000.28	0.00	9,500,000.28	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.06)	(0.06)	0.00	0.00	0.00	-100.0%

July 1 Budget (Single Adoption)
General Fund
Exhibit: Restricted Balance Detail

34 67314 0000000
Form 01

Elk Grove Unified
Sacramento County

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	3,163,473.01	3,001,616.01
6286	English Language Acquisition Program, Teacher Training & Student /	0.35	0.35
6300	Lottery: Instructional Materials	5,901,899.78	5,901,899.78
6500	Special Education	0.38	0.38
7091	Economic Impact Aid: Limited English Proficiency (LEP)	3,399.76	20,020.64
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,299,431.75	1,413,850.75
9010	Other Restricted Local	2,351,816.58	2,601,816.58
Total, Restricted Balance		13,720,021.61	12,939,204.49

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,822,962.00	1,836,857.00	0.8%
2) Federal Revenue		8100-8299	59,675.00	0.00	-100.0%
3) Other State Revenue		8300-8599	188,763.00	179,379.00	-5.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,071,400.00	2,016,236.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,267,027.00	1,266,826.00	0.0%
2) Classified Salaries		2000-2999	192,738.00	197,482.00	2.5%
3) Employee Benefits		3000-3999	378,982.00	362,766.00	-4.3%
4) Books and Supplies		4000-4999	237,889.00	139,132.00	-41.5%
5) Services and Other Operating Expenditures		5000-5999	31,541.00	31,541.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,600.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,109,777.00	1,997,747.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,377.00)	18,489.00	-148.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,377.00)	18,489.00	-148.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,259,302.22	1,220,925.22	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,259,302.22	1,220,925.22	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,259,302.22	1,220,925.22	-3.0%
2) Ending Balance, June 30 (E + F1e)			1,220,925.22	1,239,414.22	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.21	0.21	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,220,925.29	1,239,414.29	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.28)	(0.28)	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,814,688.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,866.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,816,555.39		
H. LIABILITIES					
1) Accounts Payable		9500	267,477.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			267,477.51		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,549,077.88		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	1,425,431.00	1,437,975.00	0.9%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	397,531.00	398,882.00	0.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,822,962.00	1,836,857.00	0.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204- 4215, 5510	8290	59,675.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			59,675.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	34,010.00	45,382.00	33.4%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	154,753.00	133,997.00	-13.4%
TOTAL, OTHER STATE REVENUE			188,763.00	179,379.00	-5.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			2,071,400.00	2,016,236.00	-2.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,169,774.00	1,160,554.00	-0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	97,253.00	106,272.00	9.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,267,027.00	1,266,826.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	14,992.00	14,992.00	0.0%
Classified Support Salaries		2200	68,038.00	70,213.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,708.00	110,277.00	2.4%
Other Classified Salaries		2900	2,000.00	2,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			192,738.00	197,482.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	99,607.00	104,513.00	4.9%
PERS		3201-3202	16,464.00	17,752.00	7.8%
OASDI/Medicare/Alternative		3301-3302	32,252.00	33,476.00	3.8%
Health and Welfare Benefits		3401-3402	148,716.00	126,873.00	-14.7%
Unemployment Insurance		3501-3502	22,541.00	16,108.00	-28.5%
Workers' Compensation		3601-3602	14,002.00	25,628.00	83.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	44,670.00	38,416.00	-14.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	730.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			378,982.00	362,766.00	-4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	21,000.00	21,000.00	0.0%
Books and Other Reference Materials		4200	46,884.00	46,759.00	-0.3%
Materials and Supplies		4300	120,707.00	65,421.00	-45.8%
Noncapitalized Equipment		4400	49,298.00	5,952.00	-87.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			237,889.00	139,132.00	-41.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,523.00	6,523.00	0.0%
Dues and Memberships		5300	3,080.00	3,080.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,623.00	2,623.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,383.00	7,383.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,719.00	1,719.00	0.0%
Communications		5900	10,213.00	10,213.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,541.00	31,541.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,600.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,600.00	0.00	-100.0%
TOTAL EXPENDITURES			2,109,777.00	1,997,747.00	-5.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,822,962.00	1,836,857.00	0.8%
2) Federal Revenue		8100-8299	59,675.00	0.00	-100.0%
3) Other State Revenue		8300-8599	188,763.00	179,379.00	-5.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,071,400.00	2,016,236.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,678,881.00	1,568,928.00	-6.5%
2) Instruction - Related Services	2000-2999		320,938.00	328,709.00	2.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,600.00	0.00	-100.0%
8) Plant Services	8000-8999		108,358.00	100,110.00	-7.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,109,777.00	1,997,747.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,377.00)	18,489.00	-148.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,377.00)	18,489.00	-148.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,259,302.22	1,220,925.22	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,259,302.22	1,220,925.22	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,259,302.22	1,220,925.22	-3.0%
2) Ending Balance, June 30 (E + F1e)			1,220,925.22	1,239,414.22	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.21	0.21	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,220,925.29	1,239,414.29	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.28)	(0.28)	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	0.21	0.21
Total, Restricted Balance		0.21	0.21

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,304,507.00	1,304,507.00	0.0%
3) Other State Revenue		8300-8599	1,426,704.00	1,426,704.00	0.0%
4) Other Local Revenue		8600-8799	1,032,598.00	874,098.00	-15.3%
5) TOTAL, REVENUES			3,763,809.00	3,605,309.00	-4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,793,666.00	1,537,477.00	-14.3%
2) Classified Salaries		2000-2999	1,046,191.00	1,061,902.00	1.5%
3) Employee Benefits		3000-3999	1,086,414.00	990,672.00	-8.8%
4) Books and Supplies		4000-4999	402,234.00	356,789.00	-11.3%
5) Services and Other Operating Expenditures		5000-5999	303,754.00	274,489.00	-9.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	171,699.00	149,906.00	-12.7%
9) TOTAL, EXPENDITURES			4,803,958.00	4,371,235.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,040,149.00)	(765,926.00)	-26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	850,000.00	800,000.00	-5.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			850,000.00	800,000.00	-5.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(190,149.00)	34,074.00	-117.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,509,994.58	2,319,845.58	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,509,994.58	2,319,845.58	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,509,994.58	2,319,845.58	-7.6%
2) Ending Balance, June 30 (E + F1e)			2,319,845.58	2,353,919.58	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	99.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	997,062.49	1,001,380.49	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,322,684.09	1,352,539.09	2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,174,296.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	167,720.04		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	9,991.67		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	54,487.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	99.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,406,594.60		
H. LIABILITIES					
1) Accounts Payable		9500	1,497.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,497.74		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,405,096.86		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	74,304.00	74,304.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,230,203.00	1,230,203.00	0.0%
TOTAL, FEDERAL REVENUE			1,304,507.00	1,304,507.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	779,904.00	779,904.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	646,800.00	646,800.00	0.0%
TOTAL, OTHER STATE REVENUE			1,426,704.00	1,426,704.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	282,000.00	282,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	740,598.00	582,098.00	-21.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,032,598.00	874,098.00	-15.3%
TOTAL, REVENUES			3,763,809.00	3,605,309.00	-4.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,433,004.00	1,192,241.00	-16.8%
Certificated Pupil Support Salaries		1200	54,600.00	54,600.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	306,062.00	290,636.00	-5.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,793,666.00	1,537,477.00	-14.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	41,931.00	39,438.00	-5.9%
Classified Support Salaries		2200	616,048.00	615,929.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	325,212.00	343,535.00	5.6%
Other Classified Salaries		2900	63,000.00	63,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,046,191.00	1,061,902.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	137,569.00	125,523.00	-8.8%
PERS		3201-3202	105,659.00	112,652.00	6.6%
OASDI/Medicare/Alternative		3301-3302	105,285.00	104,516.00	-0.7%
Health and Welfare Benefits		3401-3402	549,191.00	466,057.00	-15.1%
Unemployment Insurance		3501-3502	45,229.00	28,592.00	-36.8%
Workers' Compensation		3601-3602	27,906.00	45,493.00	63.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	103,129.00	100,388.00	-2.7%
PERS Reduction		3801-3802	9,786.00	7,451.00	-23.9%
Other Employee Benefits		3901-3902	2,660.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,086,414.00	990,672.00	-8.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	45,109.00	45,109.00	0.0%
Materials and Supplies		4300	311,827.00	266,382.00	-14.6%
Noncapitalized Equipment		4400	45,298.00	45,298.00	0.0%
TOTAL, BOOKS AND SUPPLIES			402,234.00	356,789.00	-11.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	91,456.00	91,456.00	0.0%
Travel and Conferences		5200	38,152.00	26,652.00	-30.1%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	200.00	200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,001.00	11,401.00	-32.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,327.00	(2,338.00)	-200.5%
Professional/Consulting Services and Operating Expenditures		5800	143,568.00	136,568.00	-4.9%
Communications		5900	10,450.00	9,950.00	-4.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			303,754.00	274,489.00	-9.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	171,699.00	149,906.00	-12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			171,699.00	149,906.00	-12.7%
TOTAL, EXPENDITURES			4,803,958.00	4,371,235.00	-9.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	850,000.00	800,000.00	-5.9%
(a) TOTAL, INTERFUND TRANSFERS IN			850,000.00	800,000.00	-5.9%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			850,000.00	800,000.00	-5.9%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,304,507.00	1,304,507.00	0.0%
3) Other State Revenue		8300-8599	1,426,704.00	1,426,704.00	0.0%
4) Other Local Revenue		8600-8799	1,032,598.00	874,098.00	-15.3%
5) TOTAL, REVENUES			3,763,809.00	3,605,309.00	-4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,309,773.00	1,875,538.00	-18.8%
2) Instruction - Related Services	2000-2999		1,310,185.00	1,274,349.00	-2.7%
3) Pupil Services	3000-3999		959,781.00	1,018,983.00	6.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		171,699.00	149,906.00	-12.7%
8) Plant Services	8000-8999		52,520.00	52,459.00	-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,803,958.00	4,371,235.00	-9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,040,149.00)	(765,926.00)	-26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	850,000.00	800,000.00	-5.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			850,000.00	800,000.00	-5.9%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(190,149.00)	34,074.00	-117.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,509,994.58	2,319,845.58	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,509,994.58	2,319,845.58	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,509,994.58	2,319,845.58	-7.6%
2) Ending Balance, June 30 (E + F1e)			2,319,845.58	2,353,919.58	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	99.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	997,062.49	1,001,380.49	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,322,684.09	1,352,539.09	2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
6015	Adults in Correctional Facilities	260,977.08	260,977.08
9010	Other Restricted Local	736,085.41	740,403.41
Total, Restricted Balance		997,062.49	1,001,380.49

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,245,747.00	2,988,115.00	-7.9%
3) Other State Revenue		8300-8599	1,542,057.00	1,542,057.00	0.0%
4) Other Local Revenue		8600-8799	575,748.00	0.00	-100.0%
5) TOTAL, REVENUES			5,363,552.00	4,530,172.00	-15.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,661,656.00	1,446,027.00	-13.0%
2) Classified Salaries		2000-2999	973,231.00	932,446.00	-4.2%
3) Employee Benefits		3000-3999	1,277,119.00	1,027,814.00	-19.5%
4) Books and Supplies		4000-4999	265,644.00	57,688.00	-78.3%
5) Services and Other Operating Expenditures		5000-5999	1,026,561.00	933,831.00	-9.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	239,718.00	211,553.00	-11.7%
9) TOTAL, EXPENDITURES			5,443,929.00	4,609,359.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,377.00)	(79,187.00)	-1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,377.00	79,187.00	-1.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,377.00	79,187.00	-1.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,245.23	76,245.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,245.23	76,245.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,245.23	76,245.23	0.0%
2) Ending Balance, June 30 (E + F1e)			76,245.23	76,245.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	74,727.06	74,727.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,518.17	1,518.17	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(437,416.55)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	92,774.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			(344,641.91)		
H. LIABILITIES					
1) Accounts Payable		9500	3,423.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			3,423.69		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			(348,065.60)		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	3,245,747.00	2,988,115.00	-7.9%
TOTAL, FEDERAL REVENUE			3,245,747.00	2,988,115.00	-7.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,424,076.00	1,424,076.00	0.0%
All Other State Revenue	All Other	8590	117,981.00	117,981.00	0.0%
TOTAL, OTHER STATE REVENUE			1,542,057.00	1,542,057.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	575,748.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			575,748.00	0.00	-100.0%
TOTAL, REVENUES			5,363,552.00	4,530,172.00	-15.5%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,266,011.00	1,182,767.00	-6.6%
Certificated Pupil Support Salaries		1200	93,325.00	82,223.00	-11.9%
Certificated Supervisors' and Administrators' Salaries		1300	9,187.00	10,099.00	9.9%
Other Certificated Salaries		1900	293,133.00	170,938.00	-41.7%
TOTAL, CERTIFICATED SALARIES			1,661,656.00	1,446,027.00	-13.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	514,185.00	518,010.00	0.7%
Classified Support Salaries		2200	199,657.00	166,965.00	-16.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	259,389.00	247,471.00	-4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			973,231.00	932,446.00	-4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	129,886.00	125,313.00	-3.5%
PERS		3201-3202	96,776.00	105,153.00	8.7%
OASDI/Medicare/Alternative		3301-3302	97,755.00	93,358.00	-4.5%
Health and Welfare Benefits		3401-3402	765,516.00	527,703.00	-31.1%
Unemployment Insurance		3501-3502	41,348.00	26,967.00	-34.8%
Workers' Compensation		3601-3602	25,365.00	42,900.00	69.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	111,666.00	102,330.00	-8.4%
PERS Reduction		3801-3802	5,629.00	4,090.00	-27.3%
Other Employee Benefits		3901-3902	3,178.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,277,119.00	1,027,814.00	-19.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,218.00	6,500.00	-54.3%
Materials and Supplies		4300	219,211.00	47,188.00	-78.5%
Noncapitalized Equipment		4400	32,215.00	4,000.00	-87.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			265,644.00	57,688.00	-78.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	873,278.00	868,778.00	-0.5%
Travel and Conferences		5200	18,500.00	15,174.00	-18.0%
Dues and Memberships		5300	1,400.00	1,400.00	0.0%
Insurance		5400-5450	1,407.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,900.00	15,300.00	-3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	86,536.00	19,400.00	-77.6%
Professional/Consulting Services and Operating Expenditures		5800	18,560.00	4,067.00	-78.1%
Communications		5900	10,980.00	9,712.00	-11.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,026,561.00	933,831.00	-9.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	239,718.00	211,553.00	-11.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			239,718.00	211,553.00	-11.7%
TOTAL, EXPENDITURES			5,443,929.00	4,609,359.00	-15.3%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	80,377.00	79,187.00	-1.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,377.00	79,187.00	-1.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			80,377.00	79,187.00	-1.5%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,245,747.00	2,988,115.00	-7.9%
3) Other State Revenue		8300-8599	1,542,057.00	1,542,057.00	0.0%
4) Other Local Revenue		8600-8799	575,748.00	0.00	-100.0%
5) TOTAL, REVENUES			5,363,552.00	4,530,172.00	-15.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,913,090.00	3,395,883.00	-13.2%
2) Instruction - Related Services	2000-2999		852,354.00	701,028.00	-17.8%
3) Pupil Services	3000-3999		373,988.00	300,895.00	-19.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		239,718.00	211,553.00	-11.7%
8) Plant Services	8000-8999		64,779.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,443,929.00	4,609,359.00	-15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(80,377.00)	(79,187.00)	-1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,377.00	79,187.00	-1.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,377.00	79,187.00	-1.5%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,245.23	76,245.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,245.23	76,245.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,245.23	76,245.23	0.0%
2) Ending Balance, June 30 (E + F1e)			76,245.23	76,245.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	74,727.06	74,727.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,518.17	1,518.17	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	74,727.06	74,727.06
Total, Restricted Balance		74,727.06	74,727.06

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,536,513.00	14,500,000.00	-0.3%
3) Other State Revenue		8300-8599	1,204,480.00	1,200,000.00	-0.4%
4) Other Local Revenue		8600-8799	7,670,728.00	7,670,728.00	0.0%
5) TOTAL, REVENUES			23,411,721.00	23,370,728.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,461,051.00	7,431,238.00	15.0%
3) Employee Benefits		3000-3999	3,958,511.00	3,858,890.00	-2.5%
4) Books and Supplies		4000-4999	10,836,903.00	10,775,098.00	-0.6%
5) Services and Other Operating Expenditures		5000-5999	968,884.00	1,016,269.00	4.9%
6) Capital Outlay		6000-6999	24,100.00	24,100.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	988,937.00	1,029,435.00	4.1%
9) TOTAL, EXPENDITURES			23,238,386.00	24,135,030.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			173,335.00	(764,302.00)	-540.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	826,610.00	826,610.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			826,610.00	826,610.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			999,945.00	62,308.00	-93.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,080,760.20	2,080,705.20	92.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,080,760.20	2,080,705.20	92.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,080,760.20	2,080,705.20	92.5%
2) Ending Balance, June 30 (E + F1e)			2,080,705.20	2,143,013.20	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	30,165.62	16,784.54	-44.4%
Stores		9712	836,926.51	836,926.51	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,076,022.89	1,138,496.89	5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	137,590.18	150,805.26	9.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(2,189,739.03)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(115,379.53)		
c) in Revolving Fund		9130	30,165.62		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	450.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,872,119.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,835.31		
6) Stores		9320	836,926.51		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			436,378.18		
H. LIABILITIES					
1) Accounts Payable		9500	11,851.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			11,851.79		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			424,526.39		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,500,000.00	14,500,000.00	0.0%
Other Federal Revenue		8290	36,513.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			14,536,513.00	14,500,000.00	-0.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,204,480.00	1,200,000.00	-0.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,204,480.00	1,200,000.00	-0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,768,728.00	7,768,728.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(100,000.00)	(100,000.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,000.00	2,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,670,728.00	7,670,728.00	0.0%
TOTAL, REVENUES			23,411,721.00	23,370,728.00	-0.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,557,506.00	6,487,478.00	16.7%
Classified Supervisors' and Administrators' Salaries		2300	636,208.00	682,162.00	7.2%
Clerical, Technical and Office Salaries		2400	267,337.00	261,598.00	-2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,461,051.00	7,431,238.00	15.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	654,836.00	784,524.00	19.8%
OASDI/Medicare/Alternative		3301-3302	488,863.00	563,099.00	15.2%
Health and Welfare Benefits		3401-3402	2,150,608.00	1,895,328.00	-11.9%
Unemployment Insurance		3501-3502	104,019.00	81,744.00	-21.4%
Workers' Compensation		3601-3602	64,612.00	130,051.00	101.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	331,302.00	403,413.00	21.8%
PERS Reduction		3801-3802	131,122.00	731.00	-99.4%
Other Employee Benefits		3901-3902	33,149.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,958,511.00	3,858,890.00	-2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,979,676.00	1,942,464.00	-1.9%
Noncapitalized Equipment		4400	155,387.00	152,305.00	-2.0%
Food		4700	8,701,840.00	8,680,329.00	-0.2%
TOTAL, BOOKS AND SUPPLIES			10,836,903.00	10,775,098.00	-0.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	35,000.00	35,000.00	0.0%
Dues and Memberships		5300	350.00	350.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	272,600.00	272,600.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	317,200.00	317,200.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,389.00)	15,695.00	-148.5%
Professional/Consulting Services and Operating Expenditures		5800	329,704.00	329,704.00	0.0%
Communications		5900	46,419.00	45,720.00	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			968,884.00	1,016,269.00	4.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	24,100.00	24,100.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,100.00	24,100.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	988,937.00	1,029,435.00	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			988,937.00	1,029,435.00	4.1%
TOTAL, EXPENDITURES			23,238,386.00	24,135,030.00	3.9%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	826,610.00	826,610.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			826,610.00	826,610.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			826,610.00	826,610.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,536,513.00	14,500,000.00	-0.3%
3) Other State Revenue		8300-8599	1,204,480.00	1,200,000.00	-0.4%
4) Other Local Revenue		8600-8799	7,670,728.00	7,670,728.00	0.0%
5) TOTAL, REVENUES			23,411,721.00	23,370,728.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		21,864,518.00	22,717,109.00	3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		988,937.00	1,029,435.00	4.1%
8) Plant Services	8000-8999		384,931.00	388,486.00	0.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,238,386.00	24,135,030.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			173,335.00	(764,302.00)	-540.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	826,610.00	826,610.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			826,610.00	826,610.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			999,945.00	62,308.00	-93.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,080,760.20	2,080,705.20	92.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,080,760.20	2,080,705.20	92.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,080,760.20	2,080,705.20	92.5%
2) Ending Balance, June 30 (E + F1e)			2,080,705.20	2,143,013.20	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	30,165.62	16,784.54	-44.4%
Stores		9712	836,926.51	836,926.51	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,076,022.89	1,138,496.89	5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	137,590.18	150,805.26	9.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,075,532.79	1,138,006.79
9010	Other Restricted Local	490.10	490.10
Total, Restricted Balance		1,076,022.89	1,138,496.89

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,382.00	0.00	-100.0%
5) TOTAL, REVENUES			5,382.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	462,597.00	102,593.00	-77.8%
6) Capital Outlay		6000-6999	281,801.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			744,398.00	102,593.00	-86.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(739,016.00)	(102,593.00)	-86.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	733,863.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(733,863.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,472,879.00)	(102,593.00)	-93.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,118,348.65	1,645,469.65	-47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,118,348.65	1,645,469.65	-47.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,118,348.65	1,645,469.65	-47.2%
2) Ending Balance, June 30 (E + F1e)			1,645,469.65	1,542,876.65	-6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,645,469.65	1,542,876.65	-6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,223,951.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,223,951.67		
H. LIABILITIES					
1) Accounts Payable		9500	2,634.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,634.69		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,221,316.98		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,382.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,382.00	0.00	-100.0%
TOTAL, REVENUES			5,382.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,000.00	102,593.00	-5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	354,597.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			462,597.00	102,593.00	-77.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	192,564.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	89,237.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			281,801.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			744,398.00	102,593.00	-86.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	733,863.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			733,863.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(733,863.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,382.00	0.00	-100.0%
5) TOTAL, REVENUES			5,382.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		744,398.00	102,593.00	-86.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			744,398.00	102,593.00	-86.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(739,016.00)	(102,593.00)	-86.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	733,863.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(733,863.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,472,879.00)	(102,593.00)	-93.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,118,348.65	1,645,469.65	-47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,118,348.65	1,645,469.65	-47.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,118,348.65	1,645,469.65	-47.2%
2) Ending Balance, June 30 (E + F1e)			1,645,469.65	1,542,876.65	-6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,645,469.65	1,542,876.65	-6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,051,760.00	3,550,000.00	-12.4%
5) TOTAL, REVENUES			4,051,760.00	3,550,000.00	-12.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,359.00	170,287.00	63.2%
3) Employee Benefits		3000-3999	50,059.00	66,228.00	32.3%
4) Books and Supplies		4000-4999	57,000.00	57,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	194,983.00	197,715.00	1.4%
6) Capital Outlay		6000-6999	1,932,772.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,339,173.00	491,230.00	-79.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,712,587.00	3,058,770.00	78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000,000.00	8,334,062.00	66.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000,000.00)	(8,334,062.00)	66.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,287,413.00)	(5,275,292.00)	60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,066,340.10	19,778,927.10	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,066,340.10	19,778,927.10	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,066,340.10	19,778,927.10	-14.3%
2) Ending Balance, June 30 (E + F1e)			19,778,927.10	14,503,635.10	-26.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,778,927.10	14,503,635.10	-26.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,899,868.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			22,899,868.76		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			22,899,868.76		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	4,001,760.00	3,500,000.00	-12.5%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,051,760.00	3,550,000.00	-12.4%
TOTAL, REVENUES			4,051,760.00	3,550,000.00	-12.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	35,111.00	57,327.00	63.3%
Clerical, Technical and Office Salaries		2400	69,248.00	112,960.00	63.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			104,359.00	170,287.00	63.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,425.00	19,442.00	70.2%
OASDI/Medicare/Alternative		3301-3302	8,315.00	12,957.00	55.8%
Health and Welfare Benefits		3401-3402	21,285.00	20,994.00	-1.4%
Unemployment Insurance		3501-3502	1,680.00	1,874.00	11.5%
Workers' Compensation		3601-3602	1,043.00	2,981.00	185.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,940.00	5,250.00	33.2%
PERS Reduction		3801-3802	2,194.00	2,730.00	24.4%
Other Employee Benefits		3901-3902	177.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			50,059.00	66,228.00	32.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,000.00	7,000.00	0.0%
Noncapitalized Equipment		4400	50,000.00	50,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,000.00	57,000.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,983.00	162,715.00	1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			194,983.00	197,715.00	1.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,932,772.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,932,772.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,339,173.00	491,230.00	-79.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,000,000.00	8,334,062.00	66.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000,000.00	8,334,062.00	66.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,000,000.00)	(8,334,062.00)	66.7%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,051,760.00	3,550,000.00	-12.4%
5) TOTAL, REVENUES			4,051,760.00	3,550,000.00	-12.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,339,173.00	491,230.00	-79.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,339,173.00	491,230.00	-79.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,712,587.00	3,058,770.00	78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000,000.00	8,334,062.00	66.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,000,000.00)	(8,334,062.00)	66.7%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,287,413.00)	(5,275,292.00)	60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,066,340.10	19,778,927.10	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,066,340.10	19,778,927.10	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,066,340.10	19,778,927.10	-14.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			19,778,927.10	14,503,635.10	-26.7%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,778,927.10	14,503,635.10	-26.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
9010	Other Restricted Local	19,778,927.10	14,503,635.10
Total, Restricted Balance		19,778,927.10	14,503,635.10

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,719.00	0.00	-100.0%
5) TOTAL, REVENUES			63,719.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	196,133.00	7,500.00	-96.2%
5) Services and Other Operating Expenditures		5000-5999	30,703.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,253,415.00	10,020,155.00	208.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,260.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,559,511.00	10,027,655.00	181.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,495,792.00)	(10,027,655.00)	186.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	8,334,062.00	66.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000,000.00	8,334,062.00	66.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,504,208.00	(1,693,593.00)	-212.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,285,059.32	14,789,267.32	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,285,059.32	14,789,267.32	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,285,059.32	14,789,267.32	11.3%
2) Ending Balance, June 30 (E + F1e)			14,789,267.32	13,095,674.32	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,789,267.32	13,095,674.32	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,687,392.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			18,687,392.58		
H. LIABILITIES					
1) Accounts Payable		9500	9,886.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			9,886.15		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			18,677,506.43		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,166.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,553.00	0.00	-100.0%
All Other Transfers In from All Others		8799	21,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			63,719.00	0.00	-100.0%
TOTAL, REVENUES			63,719.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	196,133.00	7,500.00	-96.2%
TOTAL, BOOKS AND SUPPLIES			196,133.00	7,500.00	-96.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,331.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	879.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	15,493.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,703.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	206,608.00	3,091,500.00	1396.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,995,726.00	6,928,655.00	131.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	51,081.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,253,415.00	10,020,155.00	208.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	79,260.00	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,260.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,559,511.00	10,027,655.00	181.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,000,000.00	8,334,062.00	66.7%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000,000.00	8,334,062.00	66.7%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000,000.00	8,334,062.00	66.7%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,719.00	0.00	-100.0%
5) TOTAL, REVENUES			63,719.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,480,251.00	10,027,655.00	188.1%
9) Other Outgo	9000-9999	Except 7600-7699	79,260.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,559,511.00	10,027,655.00	181.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,495,792.00)	(10,027,655.00)	186.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000,000.00	8,334,062.00	66.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000,000.00	8,334,062.00	66.7%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,504,208.00	(1,693,593.00)	-212.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,285,059.32	14,789,267.32	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,285,059.32	14,789,267.32	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,285,059.32	14,789,267.32	11.3%
2) Ending Balance, June 30 (E + F1e)			14,789,267.32	13,095,674.32	-11.5%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,789,267.32	13,095,674.32	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
7710	State School Facilities Projects	14,789,267.32	13,095,674.32
Total, Restricted Balance		14,789,267.32	13,095,674.32

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,500.00	0.00	-100.0%
5) TOTAL, REVENUES			31,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,500.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,674.56	200,174.56	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,674.56	200,174.56	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,674.56	200,174.56	18.7%
2) Ending Balance, June 30 (E + F1e)			200,174.56	200,174.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	200,041.56	200,041.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	133.00	133.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	199,317.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			199,317.90		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			199,317.90		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	31,000.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,500.00	0.00	-100.0%
TOTAL, REVENUES			31,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	5,000.00	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	5,000.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			5,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,500.00	0.00	-100.0%
5) TOTAL, REVENUES			31,500.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			5,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,500.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,674.56	200,174.56	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,674.56	200,174.56	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,674.56	200,174.56	18.7%
2) Ending Balance, June 30 (E + F1e)			200,174.56	200,174.56	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	200,041.56	200,041.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	133.00	133.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
9010	Other Restricted Local	200,041.56	200,041.56
Total, Restricted Balance		200,041.56	200,041.56

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	729,642.00	297,832.00	-59.2%
5) TOTAL, REVENUES			729,642.00	297,832.00	-59.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,021,683.00	1,341,702.00	31.3%
3) Employee Benefits		3000-3999	452,344.00	515,126.00	13.9%
4) Books and Supplies		4000-4999	510,361.00	291,699.00	-42.8%
5) Services and Other Operating Expenditures		5000-5999	841,070.00	398,100.00	-52.7%
6) Capital Outlay		6000-6999	7,504,437.00	5,038,535.00	-32.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,350,895.00	7,585,162.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,621,253.00)	(7,287,330.00)	-24.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,000.00	710,000.00	-7.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			770,000.00	710,000.00	-7.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,851,253.00)	(6,577,330.00)	-25.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,378,034.61	23,526,781.61	-27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,378,034.61	23,526,781.61	-27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,378,034.61	23,526,781.61	-27.3%
2) Ending Balance, June 30 (E + F1e)			23,526,781.61	16,949,451.61	-28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,429.20	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,854,826.14	1,299,761.14	-29.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	21,670,526.27	15,649,690.47	-27.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,069,737.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	6,047,813.49		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,429.20		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			28,118,979.76		
H. LIABILITIES					
1) Accounts Payable		9500	20,041.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			20,041.46		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			28,098,938.30		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	416,535.00	150,000.00	-64.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	87,067.00	0.00	-100.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,665.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	139,115.00	147,832.00	6.3%
All Other Transfers In from All Others		8799	84,260.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			729,642.00	297,832.00	-59.2%
TOTAL, REVENUES			729,642.00	297,832.00	-59.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,126.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	469,633.00	572,553.00	21.9%
Clerical, Technical and Office Salaries		2400	549,924.00	769,149.00	39.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,021,683.00	1,341,702.00	31.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	105,933.00	147,472.00	39.2%
OASDI/Medicare/Alternative		3301-3302	75,514.00	99,007.00	31.1%
Health and Welfare Benefits		3401-3402	189,188.00	171,950.00	-9.1%
Unemployment Insurance		3501-3502	15,271.00	14,759.00	-3.4%
Workers' Compensation		3601-3602	10,173.00	23,479.00	130.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	34,337.00	37,682.00	9.7%
PERS Reduction		3801-3802	20,338.00	20,707.00	1.8%
Other Employee Benefits		3901-3902	1,590.00	70.00	-95.6%
TOTAL, EMPLOYEE BENEFITS			452,344.00	515,126.00	13.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,982.00	15,600.00	-68.2%
Noncapitalized Equipment		4400	461,379.00	276,099.00	-40.2%
TOTAL, BOOKS AND SUPPLIES			510,361.00	291,699.00	-42.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,050.00	17,050.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,100.00	10,100.00	-47.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,358.00	2,000.00	-15.2%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	797,562.00	363,950.00	-54.4%
Communications		5900	5,000.00	5,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			841,070.00	398,100.00	-52.7%
CAPITAL OUTLAY					
Land		6100	3,400,730.00	375,430.00	-89.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,082,475.00	4,663,105.00	14.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	21,232.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,504,437.00	5,038,535.00	-32.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	21,000.00	0.00	-100.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			10,350,895.00	7,585,162.00	-26.7%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	770,000.00	710,000.00	-7.8%
(a) TOTAL, INTERFUND TRANSFERS IN			770,000.00	710,000.00	-7.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			770,000.00	710,000.00	-7.8%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	729,642.00	297,832.00	-59.2%
5) TOTAL, REVENUES			729,642.00	297,832.00	-59.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,312,869.00	7,566,662.00	-26.6%
9) Other Outgo	9000-9999	Except 7600-7699	38,026.00	18,500.00	-51.3%
10) TOTAL, EXPENDITURES			10,350,895.00	7,585,162.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,621,253.00)	(7,287,330.00)	-24.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,000.00	710,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			770,000.00	710,000.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,851,253.00)	(6,577,330.00)	-25.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,378,034.61	23,526,781.61	-27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,378,034.61	23,526,781.61	-27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,378,034.61	23,526,781.61	-27.3%
2) Ending Balance, June 30 (E + F1e)			23,526,781.61	16,949,451.61	-28.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,429.20	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,854,826.14	1,299,761.14	-29.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	21,670,526.27	15,649,690.47	-27.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12 Estimated Actuals	2012-13 Budget
9010	Other Restricted Local	1,854,826.14	1,299,761.14
Total, Restricted Balance		1,854,826.14	1,299,761.14

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,439,388.00	750,000.00	-94.8%
5) TOTAL, REVENUES			14,439,388.00	750,000.00	-94.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,159,092.00	13,680,545.00	22.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,159,092.00	13,680,545.00	22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,280,296.00	(12,930,545.00)	-494.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	770,000.00	710,000.00	-7.8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(770,000.00)	(710,000.00)	-7.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,510,296.00	(13,640,545.00)	-643.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,725,226.14	14,235,522.14	21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,725,226.14	14,235,522.14	21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,725,226.14	14,235,522.14	21.4%
2) Ending Balance, June 30 (E + F1e)			14,235,522.14	594,977.14	-95.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,235,522.14	594,977.14	-95.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	60,395.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	14,102,917.24		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			14,163,312.54		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			14,163,312.54		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,407,791.00	750,000.00	-94.8%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	31,597.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,439,388.00	750,000.00	-94.8%
TOTAL, REVENUES			14,439,388.00	750,000.00	-94.8%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	130,000.00	40,000.00	-69.2%
Debt Service - Interest		7438	5,821,554.00	8,927,536.00	53.4%
Other Debt Service - Principal		7439	5,207,538.00	4,713,009.00	-9.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,159,092.00	13,680,545.00	22.6%
TOTAL EXPENDITURES			11,159,092.00	13,680,545.00	22.6%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	770,000.00	710,000.00	-7.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			770,000.00	710,000.00	-7.8%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(770,000.00)	(710,000.00)	-7.8%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,439,388.00	750,000.00	-94.8%
5) TOTAL, REVENUES			14,439,388.00	750,000.00	-94.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,159,092.00	13,680,545.00	22.6%
10) TOTAL, EXPENDITURES			11,159,092.00	13,680,545.00	22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,280,296.00	(12,930,545.00)	-494.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	770,000.00	710,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(770,000.00)	(710,000.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,510,296.00	(13,640,545.00)	-643.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,725,226.14	14,235,522.14	21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,725,226.14	14,235,522.14	21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,725,226.14	14,235,522.14	21.4%
2) Ending Balance, June 30 (E + F1e)			14,235,522.14	594,977.14	-95.8%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,235,522.14	594,977.14	-95.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200,000.00	4,900,000.00	53.1%
5) TOTAL, REVENUES			3,200,000.00	4,900,000.00	53.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	287,214.00	301,581.00	5.0%
3) Employee Benefits		3000-3999	99,110.00	102,454.00	3.4%
4) Books and Supplies		4000-4999	5,072.00	2,735.00	-46.1%
5) Services and Other Operating Expenses		5000-5999	6,388,366.00	5,261,505.00	-17.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,779,762.00	5,668,275.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,579,762.00)	(768,275.00)	-78.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(3,579,762.00)	(768,275.00)	-78.5%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	7,994,913.70	4,415,151.70	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,994,913.70	4,415,151.70	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			7,994,913.70	4,415,151.70	-44.8%
2) Ending Net Assets/Position, June 30 (E + F1e)			4,415,151.70	3,646,876.70	-17.4%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	4,415,151.70	3,646,876.70	-17.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,711,904.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	969,625.96		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,403,033.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	800.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,085,364.43		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	4.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	14,331,000.00		
7) TOTAL, LIABILITIES			14,331,004.07		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (G10 - H7)			5,754,360.36		

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,100,000.00	4,800,000.00	54.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,200,000.00	4,900,000.00	53.1%
TOTAL, REVENUES			3,200,000.00	4,900,000.00	53.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	43,036.00	45,316.00	5.3%
Clerical, Technical and Office Salaries		2400	244,178.00	256,265.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			287,214.00	301,581.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,142.00	24,784.00	11.9%
OASDI/Medicare/Alternative		3301-3302	21,972.00	23,072.00	5.0%
Health and Welfare Benefits		3401-3402	35,334.00	34,556.00	-2.2%
Unemployment Insurance		3501-3502	4,625.00	3,317.00	-28.3%
Workers' Compensation		3601-3602	2,872.00	5,280.00	83.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,541.00	7,966.00	5.6%
PERS Reduction		3801-3802	4,250.00	3,479.00	-18.1%
Other Employee Benefits		3901-3902	374.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			99,110.00	102,454.00	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,072.00	2,735.00	-46.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,072.00	2,735.00	-46.1%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	750,000.00	820,000.00	9.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,633,366.00	4,436,505.00	-21.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,388,366.00	5,261,505.00	-17.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			6,779,762.00	5,668,275.00	-16.4%

Description	Resource Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,200,000.00	4,900,000.00	53.1%
5) TOTAL, REVENUES			3,200,000.00	4,900,000.00	53.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,779,762.00	5,668,275.00	-16.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,779,762.00	5,668,275.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,579,762.00)	(768,275.00)	-78.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Estimated Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(3,579,762.00)	(768,275.00)	-78.5%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	7,994,913.70	4,415,151.70	-44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,994,913.70	4,415,151.70	-44.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			7,994,913.70	4,415,151.70	-44.8%
2) Ending Net Assets/Position, June 30 (E + F1e)			4,415,151.70	3,646,876.70	-17.4%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	4,415,151.70	3,646,876.70	-17.4%

Resource	Description	2011-12	2012-13
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			40,079.01	39,859.39	39,859.39	39,859.39
a. Kindergarten	4,169.59	4,169.59				
b. Grades One through Three	13,090.04	13,090.04				
c. Grades Four through Six	13,362.82	13,362.82				
d. Grades Seven and Eight	9,221.72	9,221.72				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	15.22	15.22				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	654.88	654.88	642.47	654.88	654.88	654.88
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	156.99	156.99	156.99	156.99	156.99	156.99
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	40,671.26	40,671.26	40,878.47	40,671.26	40,671.26	40,671.26
HIGH SCHOOL						
4. General Education			17,650.44	17,677.92	17,677.92	17,677.92
a. Grades Nine through Twelve	16,996.26	16,996.26				
b. Continuation Education	668.93	668.93				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	12.73	12.73				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	334.69	334.69	274.91	334.69	334.69	334.69
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	183.81	183.81	183.81	183.81	183.81	183.81
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	18,196.42	18,196.42	18,109.16	18,196.42	18,196.42	18,196.42
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	30.50	30.50	28.60	30.50	30.50	30.50
b. Special Day Class - High School	36.32	36.32	40.22	36.32	36.32	36.32
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	66.82	66.82	68.82	66.82	66.82	66.82
0. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	58,934.50	58,934.50	59,056.45	58,934.50	58,934.50	58,934.50
1. ADA for Necessary Small Schools also included in lines 3 and 6.						
2. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Estimated Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities	351.35	351.35	351.35	351.35	351.35	351.35
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	59,285.85	59,285.85	59,407.80	59,285.85	59,285.85	59,285.85
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	338.44	338.44	338.44	338.44	338.44	338.44
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	338.44	338.44	338.44	338.44	338.44	338.44
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	223,865,433.00	301	0.00	303	223,865,433.00	305	2,274,831.00		307	221,590,602.00	309
2000 - Classified Salaries	56,956,024.00	311	44,774.00	313	56,911,250.00	315	6,347,646.00		317	50,563,604.00	319
3000 - Employee Benefits (Excluding 3800)	115,029,548.00	321	3,201,774.00	323	111,827,774.00	325	4,163,454.00		327	107,664,320.00	329
4000 - Books, Supplies Equip Replace. (6500)	26,864,564.00	331	3,435.00	333	26,861,129.00	335	4,221,185.00		337	22,639,944.00	339
5000 - Services... & 7300 - Indirect Costs	45,623,527.00	341	15,429.00	343	45,608,098.00	345	30,055,125.00		347	15,552,973.00	349
TOTAL					465,073,684.00	365	TOTAL			418,011,443.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)				Object	EDP No.	
1.	Teacher Salaries as Per EC 41011.	1100	192,688,280.00	375		
2.	Salaries of Instructional Aides Per EC 41011.	2100	13,439,366.00	380		
3.	STRS.	3101 & 3102	15,997,409.00	382		
4.	PERS.	3201 & 3202	1,365,883.00	383		
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,891,588.00	384		
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	41,755,674.00	385		
7.	Unemployment Insurance.	3501 & 3502	3,348,898.00	390		
8.	Workers' Compensation Insurance.	3601 & 3602	2,080,276.00	392		
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	8,109,222.00			
10.	Other Benefits (EC 22310):	3901 & 3902	466,708.00	393		
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		283,143,304.00	395		
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00			
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,816,255.00	396		
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396		
14.	TOTAL SALARIES AND BENEFITS.		281,327,049.00	397		
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		67.30%			
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')					

PART III: DEFICIENCY AMOUNT			
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.			
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2.	Percentage spent by this district (Part II, Line 15)	67.30%	
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	418,011,443.00	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	232,602,612.00	301	0.00	303	232,602,612.00	305	5,650,208.00		307	226,952,404.00	309
2000 - Classified Salaries	58,768,373.00	311	0.00	313	58,768,373.00	315	6,638,458.00		317	52,129,915.00	319
3000 - Employee Benefits (Excluding 3800)	109,767,327.00	321	3,195,110.00	323	106,572,217.00	325	4,304,192.00		327	102,268,025.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,158,966.00	331	0.00	333	13,158,966.00	335	3,452,097.00		337	9,706,869.00	339
5000 - Services... & 7300 - Indirect Costs	38,656,257.00	341	1,500.00	343	38,654,757.00	345	18,151,963.00		347	20,502,794.00	349
TOTAL					449,756,925.00	365			TOTAL	411,560,007.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.....		1100	375
2. Salaries of Instructional Aides Per EC 41011.....		2100	380
3. STRS.....		3101 & 3102	382
4. PERS.....		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	385
7. Unemployment Insurance.....		3501 & 3502	390
8. Workers' Compensation Insurance.....		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	396
10. Other Benefits (EC 22310).....		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....			1,673,925.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....			288,539,226.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....			70.11%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	70.11%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	411,560,007.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	290,872,689.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,713.90	2.50%	6,881.75	2.70%	7,067.56
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		279.79	2.50%	286.78	2.70%	294.53
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		58,934.50	-0.54%	58,619.04	0.00%	58,619.04
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		412,169,623.31	1.95%	420,212,346.81	2.70%	431,558,648.19
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		412,169,623.31	1.95%	420,212,346.81	2.70%	431,558,648.19
g. Deficit Factor (Form RL, line 16)		0.77690	0.00%	0.77690	0.00%	0.77690
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		320,214,580.35	1.95%	326,462,972.24	2.70%	335,277,913.78
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(6,351,084.00)	0.86%	(6,405,447.00)	2.70%	(6,578,394.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(22,990,808.35)	34.77%	(30,984,107.24)	28.45%	(39,799,048.78)
1. Total Revenue Limit Sources (Sum lines A1h thru A1i) (Must equal line A1)		290,872,688.00	-0.62%	289,073,418.00	-0.06%	288,900,471.00
2. Federal Revenues	8100-8299	89,908.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	50,044,380.00	-21.21%	39,429,773.00	0.00%	39,429,773.00
4. Other Local Revenues	8600-8799	3,880,338.00	0.64%	3,905,338.00	0.32%	3,917,838.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(46,849,535.00)	4.91%	(49,151,001.00)	6.80%	(52,492,390.00)
6. Total (Sum lines A1i thru A5)		298,037,779.00	-4.96%	283,257,528.00	-1.24%	279,755,692.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				192,253,460.00		176,190,789.00
b. Step & Column Adjustment				2,883,802.00		2,015,635.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,946,473.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	192,253,460.00	-8.35%	176,190,789.00	1.14%	178,206,424.00
2. Classified Salaries						
a. Base Salaries				34,151,977.00		33,360,426.00
b. Step & Column Adjustment				68,304.00		59,602.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(859,855.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,151,977.00	-2.32%	33,360,426.00	0.18%	33,420,028.00
3. Employee Benefits	3000-3999	81,971,766.00	-3.21%	79,339,244.00	6.47%	84,475,540.00
4. Books and Supplies	4000-4999	3,504,388.00	0.00%	3,504,388.00	0.00%	3,504,388.00
5. Services and Other Operating Expenditures	5000-5999	16,730,849.00	1.66%	17,008,499.00	1.81%	17,315,857.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	182,908.00	0.00%	182,908.00	0.00%	182,908.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,686,221.00)	-1.18%	(6,607,432.00)	2.29%	(6,758,653.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,705,797.00	-29.31%	1,205,797.00	0.00%	1,205,797.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		323,814,924.00	-6.06%	304,184,619.00	2.42%	311,552,289.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(25,777,145.00)		(20,927,091.00)		(31,796,597.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		65,434,976.28		39,657,831.28		18,730,740.28
2. Ending Fund Balance (Sum lines C and D1)		39,657,831.28		18,730,740.28		(13,065,856.72)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	306,449.00		306,449.00		306,449.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	29,851,383.00		8,924,291.28		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,500,000.28		9,500,000.00		9,500,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(22,872,305.72)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		39,657,832.28		18,730,740.28		(13,065,856.72)

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,500,000.28		9,500,000.00		9,500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(22,872,305.72)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		9,500,000.28		9,500,000.00		(13,372,305.72)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
1.) Adjustment of -\$18,946,473 in 2013/14 on line B1d. includes change in class size in grades K-3 from 24:1 to 30:1 and class size change in grades 4-6 from 28:1 to 30:1 along with other reductions in certificated classifications which were approved by the Board of Education on March 15, 2011. 2.) Adjustment of -\$859,855 on line B2.d. reduction approved by the Board of Education on March 15, 2011 for classified bargaining units.						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	6,351,084.00	0.00%	6,351,084.00	1.80%	6,465,404.00
2. Federal Revenues	8100-8299	26,612,103.00	0.00%	26,612,103.00	0.00%	26,612,103.00
3. Other State Revenues	8300-8599	51,137,310.00	1.25%	51,776,862.00	0.87%	52,225,616.00
4. Other Local Revenues	8600-8799	1,886,183.00	0.00%	1,886,183.00	0.00%	1,886,183.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	46,849,535.00	4.91%	49,151,001.00	6.80%	52,492,390.00
6. Total (Sum lines A1 thru A5)		132,836,215.00	2.21%	135,777,233.00	2.88%	139,681,696.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,349,152.00		41,215,911.00
b. Step & Column Adjustment				866,759.00		930,941.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,349,152.00	2.15%	41,215,911.00	2.26%	42,146,852.00
2. Classified Salaries						
a. Base Salaries				24,616,396.00		24,964,468.00
b. Step & Column Adjustment				348,072.00		349,054.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,616,396.00	1.41%	24,964,468.00	1.40%	25,313,522.00
3. Employee Benefits	3000-3999	28,598,335.00	5.74%	30,238,953.00	6.53%	32,212,580.00
4. Books and Supplies	4000-4999	9,593,151.00	-0.45%	9,549,574.00	1.80%	9,721,639.00
5. Services and Other Operating Expenditures	5000-5999	23,316,302.00	3.11%	24,041,456.00	3.25%	24,821,990.00
6. Capital Outlay	6000-6999	131,461.00	0.00%	131,461.00	0.00%	131,461.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,769,689.00	-1.41%	1,744,689.00	0.00%	1,744,689.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,295,327.00	-1.49%	5,216,538.00	2.90%	5,367,759.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		133,669,813.00	2.57%	137,103,050.00	3.18%	141,460,492.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(833,598.00)		(1,325,817.00)		(1,778,796.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,067,450.17		13,233,852.17		11,908,035.17
2. Ending Fund Balance (Sum lines C and D1)		13,233,852.17		11,908,035.17		10,129,239.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	294,647.68		294,647.68		294,647.28
b. Restricted	9740	12,939,204.49		11,613,387.49		9,834,591.89
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,233,852.17		11,908,035.17		10,129,239.17

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	297,223,773.00	-0.61%	295,424,502.00	-0.02%	295,365,875.00
2. Federal Revenues	8100-8299	26,702,011.00	-0.34%	26,612,103.00	0.00%	26,612,103.00
3. Other State Revenues	8300-8599	101,181,690.00	-9.86%	91,206,635.00	0.49%	91,655,389.00
4. Other Local Revenues	8600-8799	5,766,521.00	0.43%	5,791,521.00	0.22%	5,804,021.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		430,873,994.00	-2.75%	419,034,761.00	0.10%	419,437,388.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				232,602,612.00		217,406,700.00
b. Step & Column Adjustment				3,750,561.00		2,946,576.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,946,473.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	232,602,612.00	-6.53%	217,406,700.00	1.36%	220,353,276.00
2. Classified Salaries						
a. Base Salaries				58,768,373.00		58,324,894.00
b. Step & Column Adjustment				416,376.00		408,656.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(859,855.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	58,768,373.00	-0.75%	58,324,894.00	0.70%	58,733,550.00
3. Employee Benefits	3000-3999	110,570,101.00	-0.90%	109,578,197.00	6.49%	116,688,120.00
4. Books and Supplies	4000-4999	13,097,539.00	-0.33%	13,053,962.00	1.32%	13,226,027.00
5. Services and Other Operating Expenditures	5000-5999	40,047,151.00	2.50%	41,049,955.00	2.65%	42,137,847.00
6. Capital Outlay	6000-6999	131,461.00	0.00%	131,461.00	0.00%	131,461.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,952,597.00	-1.28%	1,927,597.00	0.00%	1,927,597.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,390,894.00)	0.00%	(1,390,894.00)	0.00%	(1,390,894.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,705,797.00	0.00%	1,205,797.00	0.00%	1,205,797.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		457,484,737.00	-3.54%	441,287,669.00	2.66%	453,012,781.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(26,610,743.00)		(22,252,908.00)		(33,575,393.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		79,502,426.45		52,891,683.45		30,638,775.45
2. Ending Fund Balance (Sum lines C and D1)		52,891,683.45		30,638,775.45		(2,936,617.55)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	601,096.68		601,096.68		601,096.28
b. Restricted	9740	12,939,204.49		11,613,387.49		9,834,591.89
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	29,851,383.00		8,924,291.28		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,500,000.28		9,500,000.00		9,500,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(22,872,305.72)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		52,891,684.45		30,638,775.45		(2,936,617.55)

Description	Object Codes	2012-13 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,500,000.28		9,500,000.00		9,500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(22,872,305.72)
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,500,000.28		9,500,000.00		(13,372,305.72)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.08%		2.15%		-2.95%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		58,867.68		58,934.50		58,934.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		457,484,737.00		441,287,669.00		453,012,781.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		457,484,737.00		441,287,669.00		453,012,781.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,149,694.74		8,825,753.38		9,060,255.62
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,149,694.74		8,825,753.38		9,060,255.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,358.90	6,501.90
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,501.90	6,713.90
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,501.90	6,713.90
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	271.01	279.79
c. Revenue Limit ADA	0033	59,056.44	58,934.50
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	399,983,953.04	412,169,623.31
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	399,983,953.04	412,169,623.31
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77690
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	317,579,259.03	320,214,580.35
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	4,641,661.00	3,349,425.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,205,215.00	841,962.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	3,436,446.00	2,507,463.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	321,015,705.03	322,722,043.35

Description	Principal Appt. Software Data ID	2011-12 Estimated Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	70,870,168.00	69,806,300.00
26. Miscellaneous Funds	0588	1,386.00	0.00
27. Community Redevelopment Funds	0589, 0721	22,990.00	23,000.00
28. Less: Charter Schools In-lieu Taxes	0595	700,126.00	740,096.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	70,194,418.00	69,089,204.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	250,821,287.03	253,632,839.35
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	344,950.00	348,533.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(47,995.00)	(25,991,700.35)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(392,945.00)	(26,340,233.35)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	250,428,342.03	227,292,606.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	250,428,342.03	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001		
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2009-10)	58,768.62	58,815.41	N/A	Met
Second Prior Year (2010-11)	58,869.00	59,063.15	N/A	Met
First Prior Year (2011-12)	58,995.63	59,056.44	N/A	Met
Budget Year (2012-13) (Criterion 4A1, Step 2a)	58,934.50			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2009-10)		61,583	62,483	N/A	Met
Second Prior Year (2010-11)		61,697	62,416	N/A	Met
First Prior Year (2011-12)		61,847	61,528	0.5%	Met
Budget Year (2012-13)		61,153			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2009-10)	58,733	62,483	94.0%
Second Prior Year (2010-11)	58,927	62,416	94.4%
First Prior Year (2011-12)	58,868	61,528	95.7%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2012-13)	58,868	61,153	96.3%	Not Met
1st Subsequent Year (2013-14)	58,935	61,153	96.4%	Not Met
2nd Subsequent Year (2014-15)	58,935	61,153	96.4%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Our attendance percentage has been flat or increasing over the last three years due to our ongoing attendance incentive programs.

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,501.90	6,713.90	6,881.75	7,067.56
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.79398	0.77690	0.77690	0.77690
c. Funded BRL per ADA (Step 1a times Step 1b)	5,162.38	5,216.03	5,346.43	5,490.79
d. Prior Year Funded BRL per ADA		5,162.38	5,216.03	5,346.43
e. Difference (Step 1c minus Step 1d)		53.65	130.40	144.36
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.04%	2.50%	2.70%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	59,056.44	58,934.50	58,619.04	58,619.04
b. Prior Year Revenue Limit (Funded) ADA		59,056.44	58,934.50	58,619.04
c. Difference (Step 2a minus Step 2b)		(121.94)	(315.46)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.21%	-0.54%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		0.83%	1.96%	2.70%
Revenue Limit Standard (Step 3, plus/minus 1%):		-.17% to 1.83%	.96% to 2.96%	1.70% to 3.70%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	70,894,544.00	69,829,300.00	71,575,032.00	73,507,558.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5c, RL ADA, is zero)

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	321,322,886.00	297,121,906.00	289,073,418.00	288,900,471.00
District's Projected Change in Revenue Limit:		-7.53%	-2.71%	-0.06%
Revenue Limit Standard:		-.17% to 1.83%	.96% to 2.96%	1.70% to 3.70%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District Revenue Limit to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

In the 2012-13 year we have decreased our budget to reflect \$441/ADA ongoing reduction in the event the November tax initiative does not pass. Adopted Budget in years 2013-14 and 2014-15 we have removed the projected COLA.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	303,490,903.34	321,457,956.82	94.4%
Second Prior Year (2010-11)	288,434,168.37	301,098,323.72	95.8%
First Prior Year (2011-12)	292,245,627.00	306,449,855.00	95.4%
	Historical Average Ratio:		95.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	2.0%	2.0%	2.0%
	92.2% to 98.2%	92.2% to 98.2%	92.2% to 98.2%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2012-13)	308,377,203.00	322,109,127.00	95.7%	Met
1st Subsequent Year (2013-14)	288,890,459.00	302,978,822.00	95.4%	Met
2nd Subsequent Year (2014-15)	296,101,992.00	310,346,492.00	95.4%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.83%	1.96%	2.70%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.17% to 10.83%	-8.04% to 11.96%	-7.30% to 12.70%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.17% to 5.83%	-3.04% to 6.96%	-2.30% to 7.70%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2011-12)	50,647,396.00		
Budget Year (2012-13)	26,702,011.00	-47.28%	Yes
1st Subsequent Year (2013-14)	26,612,103.00	-0.34%	No
2nd Subsequent Year (2014-15)	26,612,103.00	0.00%	No

Explanation:
(required if Yes)

Revenue amounts for 2011/12 include one-time Federal Jobs Bill funds and ARRA funds, which is not included in the 2012/13 projected revenue for Federal programs. Revenue amounts only include anticipated annual funding for 2012/13 through 2014/15 and do not include deferred revenue that is in the 2011/12 budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2011-12)	104,482,487.00		
Budget Year (2012-13)	101,181,690.00	-3.16%	No
1st Subsequent Year (2013-14)	91,206,635.00	-9.86%	Yes
2nd Subsequent Year (2014-15)	91,655,389.00	0.49%	No

Explanation:
(required if Yes)

Revenue amounts include one-time deferred revenue of \$6 million and anticipated annual funding for 2012/13 based on the state's flexibility programs and other state grant funded programs and do not include deferred revenue that is included in the 2011/12 current year budget. In 2013/14 and 2014/15 the budgeted revenue has been adjusted to reflect the proposed penalties associated with K-3 CSR program operating at 30:1.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2011-12)	9,904,642.00		
Budget Year (2012-13)	5,766,521.00	-41.78%	Yes
1st Subsequent Year (2013-14)	5,791,521.00	0.43%	No
2nd Subsequent Year (2014-15)	5,804,021.00	0.22%	No

Explanation:
(required if Yes)

Revenue amounts only include anticipated annual funding for 2012/13 based on the ongoing grant funded programs and do not include deferred revenue that is included in the 2011/12 current year budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2011-12)	26,502,314.00		
Budget Year (2012-13)	13,097,539.00	-50.58%	Yes
1st Subsequent Year (2013-14)	13,053,962.00	-0.33%	No
2nd Subsequent Year (2014-15)	13,226,027.00	1.32%	No

Explanation:
(required if Yes)

The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures. In 2012/13 and 2013/14 and 2014/15 the projected budget has been adjusted to reflect only anticipated annual grant award amounts without carryover from the prior year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2011-12)	47,025,481.00		
Budget Year (2012-13)	40,047,151.00	-14.84%	Yes
1st Subsequent Year (2013-14)	41,049,955.00	2.50%	No
2nd Subsequent Year (2014-15)	42,137,847.00	2.65%	No

Explanation:
(required if Yes)

The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures. In 2012/13 and 2013/14 and 2014/15 the projected budget has been adjusted to reflect only anticipated annual grant award amounts without carryover from the prior year.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2011-12)	165,034,525.00		
Budget Year (2012-13)	133,650,222.00	-19.02%	Not Met
1st Subsequent Year (2013-14)	123,610,259.00	-7.51%	Met
2nd Subsequent Year (2014-15)	124,071,513.00	0.37%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2011-12)	73,527,795.00		
Budget Year (2012-13)	53,144,690.00	-27.72%	Not Met
1st Subsequent Year (2013-14)	54,103,917.00	1.80%	Met
2nd Subsequent Year (2014-15)	55,363,874.00	2.33%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Revenue amounts for 2011/12 include one-time Federal Jobs Bill funds and ARRA funds, which is not included in the 2012/13 projected revenue for Federal programs. Revenue amounts only include anticipated annual funding for 2012/13 through 2014/15 and do not include deferred revenue that is in the 2011/12 budget.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Revenue amounts include one-time deferred revenue of \$6 million and anticipated annual funding for 2012/13 based on the state's flexibility programs and other state grant funded programs and do not include deferred revenue that is included in the 2011/12 current year budget. In 2013/14 and 2014/15 the budgeted revenue has been adjusted to reflect the proposed penalties associated with K-3 CSR program operating at 30:1.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Revenue amounts only include anticipated annual funding for 2012/13 based on the ongoing grant funded programs and do not include deferred revenue that is included in the 2011/12 current year budget.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures. In 2012/13 and 2013/14 and 2014/15 the projected budget has been adjusted to reflect only anticipated annual grant award amounts without carryover from the prior year.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures. In 2012/13 and 2013/14 and 2014/15 the projected budget has been adjusted to reflect only anticipated annual grant award amounts without carryover from the prior year.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	457,484,737.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	457,484,737.00	4,574,847.37	10,417,078.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- | | |
|--|--|
| | Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998) |
| | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) |
| | Other (explanation must be provided) |

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2009-10)	Second Prior Year (2010-11)	First Prior Year (2011-12)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	10,639,008.86	9,543,675.47	
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	3,283,786.23	0.00	
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)			9,500,000.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)			0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	13,922,795.09	9,543,675.47	9,500,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	482,334,616.70	447,319,873.64	473,533,853.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	482,334,616.70	447,319,873.64	473,533,853.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	2.9%	2.1%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	0.7%	0.7%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2009-10)	7,373,968.95	324,659,205.13	N/A	Met
Second Prior Year (2010-11)	26,160,141.06	302,478,993.19	N/A	Met
First Prior Year (2011-12)	18,622,604.00	308,202,683.00	N/A	Met
Budget Year (2012-13) (Information only)	(25,777,144.00)	323,814,924.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2009-10)	(2,798,299.00)	13,278,262.27	N/A		Met
Second Prior Year (2010-11)	15,482,420.27	20,652,231.22	N/A		Met
First Prior Year (2011-12)	44,537,604.16	46,812,372.28	N/A		Met
Budget Year (2012-13) (Information only)	65,434,976.28				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$62,000 (greater of)	0	to 300
4% or \$62,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B):	58,868	58,935	58,935
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	457,484,737.00	441,287,669.00	453,012,781.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	457,484,737.00	441,287,669.00	453,012,781.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,149,694.74	8,825,753.38	9,060,255.62
6. Reserve Standard - by Amount (\$62,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,149,694.74	8,825,753.38	9,060,255.62

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,500,000.28	9,500,000.00	9,500,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	(22,872,305.72)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	9,500,000.28	9,500,000.00	(13,372,305.72)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.08%	2.15%	-2.95%
District's Reserve Standard (Section 10B, Line 7):	9,149,694.74	8,825,753.38	9,060,255.62
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The amount of the projected contingency reserves in 2014/15 will not meet the 2% requirement for our district. The contingency reserve shortfall will be replenished as new funds become available from completion of negotiations with our bargaining units or additional reductions are approved.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out decreased in 2013/14 due to implementation of Board approved \$34.2 million in reductions to Adult Education.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	2	Fund 01, unrestricted resource 0000	Fund 01, object 3900	3,155,642
State School Building Loans				
Compensated Absences				8,868,397

Other Long-term Commitments (do not include OPEB):

1995 Mello Roos Bonds	15	52/8611	52/743x	19,646,019
1998 Mello Roos Bonds	19	52/8611	52/743x	21,985,097
2001 Mello Roos Bonds	22	52/8611	52/743x	12,968,383
2003 Mello Roos Bonds	24	52/8611	52/743x	21,930,847
2005 Mello Roos Bonds	26	52/8611	52/743x	41,285,000
2008 Mello Roos Bonds	29	52/8611	52/743x	31,226,133

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Budget Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,577,821	1,577,821	1,577,821	1,577,821
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

1995 Mello Roos Bonds	3,523,575	3,528,575	3,528,575	3,528,575
1998 Mello Roos Bonds	2,835,000	2,830,000	2,830,000	2,830,000
2001 Mello Roos Bonds	1,109,620	1,125,000	1,125,000	1,125,000
2003 Mello Roos Bonds	1,624,403	1,623,763	1,624,463	1,624,463
2005 Mello Roos Bonds	2,465,694	2,469,394	2,467,194	2,467,194
2008 Mello Roos Bonds	2,063,813	2,063,813	2,063,813	2,063,813
Total Annual Payments:	15,199,926	15,218,366	15,216,866	15,216,866

Has total annual payment increased over prior year (2011-12)?

Yes

Yes

Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

The increase in annual payments will be funded by excess Mello Roos Tax collections.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The benefit consists of life-time medical, dental and vision coverage for the retiree and one dependent. Each year an employee works in a benefit eligible position (i.e., 50% but varies by bargaining unit) counts toward eligibility. For employees hired/rehired prior to 7/1/2006 the employee must earn 10 benefit eligible years, for employees hired/rehired on or after 7/1/2006 the employee must earn 15 benefit eligible years.

The district retiree health benefits program consists of 2 groups; one group for employees who retired prior to 7/1/2000 (EGUSD) and another for retirees on or after 7/1/2000 (EGBERT). For the EGUSD retirees the district funds pay-as-you-go, the funding for EGBERT retirees is in a trust and the annual district contribution is \$480. Eligible employees will be contributing \$840 annually. Additionally the district makes a contribution of 1.75% to 2% which varies by bargaining unit based on annual district salaries.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

316,262,726.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

253,505,097.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jan 25, 2011

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

28,250,297.00

28,250,297.00

28,250,297.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

14,946,283.00

14,946,283.00

14,946,283.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

10,018,094.00

10,018,094.00

10,018,094.00

- d. Number of retirees receiving OPEB benefits

1,069

1,169

1,269

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The district is self-insured for workers' compensation, dental, vision and prescription drug coverage. All employees are covered by workers' compensation and benefit eligible employees (i.e., 50% but varies by bargaining unit) and some retirees receive dental, vision and prescription drug coverage.

The dental, vision and prescription drug coverage's are funded on a pay-as-you-go basis. The workers' compensation coverage is funded on an actuarial basis and is fully funded.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

14,331,000.00

0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
3,250,000.00	3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00	3,250,000.00

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,990.6	3,053.4	2,906.4	2,906.4

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Apr 05, 2012

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Mar 27, 2012

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Jun 19, 2012

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
32,847,996	36,132,796	39,746,076
80.0%	80.0%	80.0%
10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
3,121,440	3,168,262	3,215,786
1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-managment) FTE positions	1,634.8	1,634.8	1,634.8	1,634.8

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure
board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement		
Total cost of salary settlement		
% change in salary schedule from prior year		

Multiyear Agreement		
Total cost of salary settlement		
% change in salary schedule from prior year (may enter text, such as "Reopener")		

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
17,755,752	19,531,327	21,484,460
80.0%	80.0%	80.0%
10.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
102,655	102,860	103,066
0.2%	0.2%	0.2%

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2011-12)	Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	421.8	421.8	421.8	421.8

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No
0	0	0
0.0%	0.0%	0.0%

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
4,833,296	5,371,626	5,908,789
80.0%	80.0%	80.0%
10.0%	10.0%	10.0%

Management/Supervisor/Confidential
Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
67,990	68,126	68,263
0.2%	0.2%	0.2%

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No
0	0	0
0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	No
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the district's financial system independent of the county office system?	No
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

GENERAL FUND - 01

I. REVENUES

A. Revenue Limit

1. The Facilities Department generates enrollment projections based on the classroom space available in the attendance areas surrounding each school. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollments. For the 2012-13 and 2013-14 school years we are projecting a decline in enrollment of .61% and .31% respectfully.
2. Our 2012-13 CBEDS enrollments are down by 375 as compared to the prior year. For Revenue Limit calculations we are using our 2011-12 P-2 ADA. We will continue to monitor our ADA ratio percentages throughout the year to capture any changes as a result of our attendance campaigns.
3. The Revenue Limit calculations are based upon the State's May revised budget. We are currently budgeting a reduction of \$441 per ADA in the event the November tax initiative does not pass. We are not budgeting for a COLA, additional equalization and have applied a deficit of 22.31% to the budget for 2012-13.

In 2013-14 and 2014-15 we are not budgeting a COLA. We also have included an ongoing reduction of \$441/ADA until the results of the Governor's ballot measure is known.

4. The changes in budgeted amounts for Tier III State revenue are based on 2011-12 funding levels with a 0% COLA and have been extended through 2014-15.

B. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on award notifications projected for 2012-13 and do not include deferred revenue from prior year.

C. Other State (Categorical) Revenues

1. The changes in budgeted amounts for Tier I and Tier II State programs are based on award notifications projected for 2012-13 and do not include deferred revenue from prior year.

GENERAL FUND - 01 (Cont.)

II. EXPENDITURES

A. Growth

1. The urgency to open new schools has diminished with the decline in enrollment growth. The District is not projecting the need to reserve any funds over the next three years to accommodate the additional costs (both one-time and ongoing) of opening new schools.

B. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available fundin.

C. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.
2. This budget continues to have limited staffing growth. This policy began in 2002-03. Only staff necessary to open new schools, growth for custodians, grounds workers, maintenance workers, special education staff, and bus drivers has been budgeted on a case by case basis.

D. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is 1.10%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2012-13. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

GENERAL FUND - 01 (Cont.)

E. Other Adjustments

1. The 2013-14 budget includes a net reduction of \$23 million of the \$34.2 million board of approved (March 15, 2011) reductions. We currently are operating K-3 class size staffing ratios at 24:1, grades 4-6 at 28:1, grades 7-12 at 26.17:1 and 26.67:1. In 2013-14 we have adjusted K-6 class size staffing ratio to 30:1, grades 7-8 to 28.17:1, grades 9-12 28.67:1, along with other reductions with the understanding most will be pending negotiations. A list of those reductions has been included for your reference.

III. DISTRICT RESERVES

A. Unrestricted

1. We have reserved \$29,851,383 of one-time funds in the district's unrestricted General Fund which will be used for future year operations. The amount is comprised of the 2010-11 revenue limit deferral and 2011-12 revenue limit deferral.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

CHARTER FUND - 09

I. REVENUES

A. Revenue Limit

1. The Facilities Department generates enrollment projections based on the classroom space available for the Charter School. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollment growth. For the 2012-13 adopted budgets we have assumed zero growth for the Charter School.
2. Average Daily Attendance projections are based upon the prior year's P2 average percentage of ADA to CBEDS enrollment. Elk Grove Charter is projected to have 332.24 ADA for 2012-13.
3. The revenue calculations are based upon the Charter School rates per ADA included in the State's Adopted budget.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2012-13 and include carryover.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

CHARTER FUND - 09 (Cont)

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is 1.10%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2012-13. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

ADULT EDUCATION FUND - 11

I. REVENUES

A. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on award notifications projected for 2012-13 and include carryover.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2012-13 and include carryover.
2. The budget includes a transfer in from the General Fund (01) of \$800,000 of Tier III revenue in 2012-13.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is 1.10%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2012-13. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

CHILD DEVELOPMENT FUND - 12

I. REVENUES

A. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on award notifications projected for 2012-13 and include carryover.

B. Other Local (Categorical) Revenues

1. The changes in budgeted amounts for Local revenues are based on award notifications projected for 2012-13.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is 1.10%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2012-13. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

CAFETERIA FUND - 13

I. REVENUES

A. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on projected meals for 2012-13.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is 1.10%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2012-13. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

DEFERRED MAINTENANCE FUND - 14

I. REVENUES

A. Revenue

1. Revenue is not budgeted for Deferred Maintenance. All State funding is part of the Tier III programs and resides in the General Fund.

II. EXPENDITURES

A. Payroll

1. No contracted positions are assigned to Fund 14.

B. Outlay and Transfers

1. Expenditures in the Deferred Maintenance Fund vary significantly from year to year, and are based on the five-year plan submitted annually to OPSC.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

CAPITAL FACILITIES FUND - 25

I. REVENUES

A. Revenue

1. The budget for the Capital Facilities Fund is based on developer fee revenue from new housing starts, and anticipates that the carryover balance and state funding will be almost fully expended by the end of the fiscal year.
2. Developer fee revenue varies from year to year, as does the associated interest.
3. The revenue items in the projected budget are conservative estimates based on the most current information available.

II. EXPENDITURES

A. Payroll

1. Contracted positions related to enrollment growth are assigned to Fund 25.
2. Salaries for both Certificated and Classified include Board approved agreements.

B. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is 1.10%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2012-13. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

C. Outlay and transfers

1. Expenditures and transfers out of the Capital Facilities Fund vary significantly from year to year, based on the District's need for new schools.
2. Transfers between Fund 25 and Fund 35 may change as the new school construction plan shifts priorities.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

COUNTY SCHOOL FACILITIES FUND - 35

I. REVENUES

A. Revenue

1. The budget for the County School Facilities Fund is based on the District's need for new schools due to new housing starts, and modernization projects for existing schools.
2. The projected budget anticipates that the carryover balance and state funding will be almost fully expended by the end of the fiscal year.
3. County School Facilities revenue varies from year to year, as the school construction and modernization plans change.

II. EXPENDITURES

A. Payroll

1. No contracted positions or time sheet expenses are assigned to Fund 35.

B. Outlay and transfers

1. Expenditures and transfers both into and out of, the County School Facilities Fund vary significantly from year to year, based on the District's need for site acquisition, planning and construction of new schools, and eligibility for modernization projects. As the construction plan changes, transfers to shift funding among projects are updated accordingly.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

SPECIAL RESERVE FUND-CAPITAL - 40

I. REVENUES

A. Revenue

1. Redevelopment revenue is recognized as it is received from the Sacramento Housing and Redevelopment Agency (SHRA) in accordance with AB1290 and applied toward the Revenue Limit as required. The projected budget anticipates that the carryover balance and remaining new revenues will be fully expended by the end of the fiscal year.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

- a. No payroll expenditures are charged to Fund 40.

B. Outlay and transfers

1. Expenditures vary from year to year, depending on the status of District projects in the various redevelopment areas.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

CAPITAL PROJECT FUND - 49

I. REVENUES

A. Revenue

1. The budget for the Capital Project Fund is based on proceeds from bond sales and excess Mello-Roos tax collections from housing growth.
2. The projected budget anticipates that the majority of the carryover balance and state funding will be expended by the end of the fiscal year.
3. Excess tax revenue varies from year to year, and the adopted budget is a conservative estimate which is reviewed and adjusted in light of actual receipts.

II. EXPENDITURES

A. Payroll

1. Contracted positions related to capital projects are assigned to Fund 49.
2. Step and column are included in this budget.

B. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is 1.10%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2012-13. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

C. Outlay

1. Expenditures and transfers both into and out of, the Capital Project Fund vary significantly from year to year based on the District's need for new schools and modernization projects.
2. The "transfers in" budget also is used to transfer excess Mello-Roos funds to Fund 49 from Fund 52 based on the Sacramento County Assessor's Office calculation and is adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2010-2011
BUDGET ASSUMPTIONS**

DEBT SERVICE FUND - 52

I. REVENUES

A. Revenue

1. The Secured Roll amount is based on information provided by the Sacramento County Assessor's Office.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

1. No payroll expenditures are charged to Fund 52.

B. Outlay and transfers

1. Expenditures in the Debt Service Fund vary from year to year, and are controlled by the District's Fiscal Agent, the Sacramento County Treasurer's Office.
2. The budget is based on the principal and interest payments due on the various active District bond issues.
3. Mello-Roos tax collections in excess of debt service requirements will be transferred out to Fund 49 based on the Sacramento County Assessors Office calculation. The "transfers out" budget will be adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2012-13
BUDGET ASSUMPTIONS**

SELF INSURANCE FUND - 67

I. REVENUES

A. Revenue

1. The district contribution was increased from 1.00% to 1.75% beginning in 2012-13.

II. EXPENDITURES

A. Classified Salaries

1. Step and column are included in this budget.

B. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is 1.10%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2012-13. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

C. Expenditures

1. The professional services budget is based on the actuarial report for the liability from the workers compensation claims.

III. DISTRICT RESERVES

A. Unrestricted

1. The unappropriated balance at the end of 2011-12 is projected to be less than \$4,500,000. We have increased the contribution rate for 2012-13 to 1.75%.

**ELK GROVE UNIFIED SCHOOL DISTRICT
DISTRICT CERTIFICATION OF ADOPTED BUDGET REPORT**

**Criteria and Standards Review – Expanded Explanations
For the Fiscal Year 2012/13**

❖ **2012/13 Adopted Budget - Section 3C, Item 1a**

- Our attendance percentage has been flat or increasing over the last three years due to our ongoing attendance incentive programs.

❖ **2012/13 Adopted Budget – Section 4C, item 1a**

- In the 2012-13 year we have decreased our budget to reflect \$441/ADA ongoing reduction in the event the November tax initiative does not pass. Adopted Budget in years 2013-14 and 2014-15 we have removed the projected COLA.

❖ **2012/13 Adopted Budget – Section 6B, Federal Revenue**

- Revenue amounts for 2011/12 include one-time Federal Jobs Bill funds and ARRA funds, which is not included in the 2012/13 projected revenue for Federal programs. Revenue amounts only include anticipated annual funding for 2012/13 through 2014/15 and do not include deferred revenue that is in the 2011/12 budget.

❖ **2012/13 Adopted Budget – Section 6B, Other State Revenues**

- Revenue amounts include one-time deferred revenue of \$6 million and anticipated annual funding for 2012/13 based on the state's flexibility programs and other state grant funded programs and do not include deferred revenue that is included in the 2011/12 current year budget. In 2013/14 and 2014/15 the budgeted revenue has been adjusted to reflect the proposed penalties associated with K-3 CSR program operating at 30:1.

❖ **2012/13 Adopted Budget – Section 6B, Other Local Revenues**

- Revenue amounts only include anticipated annual funding for 2012/13 based on the ongoing grant funded programs and do not include deferred revenue that is included in the 2011/12 current year budget.

❖ **2012/13 Adopted Budget – Section 6B, Books and Supplies**

- The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures. In 2012/13 and 2013/14 and 2014/15 the projected budget has been adjusted to reflect only anticipated annual grant award amounts without carryover from the prior year.

❖ **2012/13 Adopted Budget – Section 6A, Services and Other Operating**

- The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures. In 2012/13 and 2013/14 and 2014/15 the projected budget has been adjusted to reflect only anticipated annual grant award amounts without carryover from the prior year.

Criteria and Standards Review – Expanded Explanations (Continued)

❖ **2012/13 Adopted Budget – Section 10D, Comparison of District Reserve Amount to the Standard**

- The amount of the projected contingency reserves in 2014/15 will not meet the 2% requirement for our district. The contingency reserve shortfall will be replenished as new funds become available from completion of negotiations with our bargaining units or additional reductions are approved.

❖ **2012/13 Adopted – Section S5B, Item 1c**

- Transfers out decreased in 2013/14 due to implementation of Board approved \$34.2 million in reductions to Adult Education.

❖ **2012/13 Adopted Budget – Section S6B, Item 1a**

- The increase in annual payments will be funded by excess Mello Roos Tax collections.

❖ **2012/13 Adopted Budget – Section S7A, Item 4**

- The benefit consists of life-time medical, dental and vision coverage for the retiree and one dependent. Each year an employee works in a benefit eligible position (i.e.; 50% but varies by bargaining unit) counts toward eligibility. For employees hired/rehired prior to 7/1/2006 the employee must earn 10 benefit eligible years, for employees hired/rehired on or after 7/1/2006 the employee must earn 15 benefit eligible years.
- The district retiree health benefits program consists of 2 groups; one group for employees who retired prior to 7/1/2000 (EGUSD) and another for retirees on or after 7/1/2000 (EGBERT). For the EGUSD retirees the district funds pay-as-you-go, the funding for EGBERT retirees is in a trust and the annual district contribution is \$480. Eligible employees will be contributing \$840 annually. Additionally the district makes a contribution of 1.75% to 2% which varies by bargaining unit based on annual district salaries.

❖ **2012/13 Adopted Budget – Section S7B, Item 2**

- The district is self-insured for workers' compensation, dental, vision and prescription drug coverage. All employees are covered by workers' compensation and benefit eligible employees (i.e.; 50% but varies by bargaining unit) and some retirees receive dental, vision and prescription drug coverage.
- The dental, vision and prescription drug coverage's are funded on a pay-as-you-go basis. The workers' compensation coverage is funded on an actuarial basis and is fully funded.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013/14 BUDGET DEVELOPMENT
BOARD APPROVED 3/15/11 REDUCTIONS
INCLUDED IN MULTI-YEAR PROJECTIONS**

ITEM NO.	JOB TITLE/ITEM	PROPOSED REDUCTIONS		ADJUSTMENTS & REINSTATEMENTS		PROPOSED 2013/14 REDUCTIONS INCLUDED IN MYP		COMMENTS
		F.T.E.	AMOUNT	F.T.E.	AMOUNT	F.T.E.	AMOUNT	
ELEMENTARY EDUCATION								
C.	CLASSROOM TEACHER, K-3	146.5600	\$ 5,483,810	-	\$ -	146.5600	\$ 5,483,810	FROM 24:1 TO 30:1
D.	CLASSROOM TEACHER, 4-6	33.2000	2,094,168	-	-	33.2000	2,094,168	FROM 28:1 TO 30:1
E.	RESOURCE TEACHER, K/6	39.0000	2,460,003	-	-	39.0000	2,460,003	
	TOTAL DIVISION	218.7600	\$ 10,037,981	-	\$ -	218.7600	\$ 10,037,981	
SECONDARY EDUCATION								
J.	7/8 TEACHER	25.6700	\$ 1,587,098	-	\$ -	25.6700	\$ 1,587,098	INCREASE OF 2 STUDENTS
K.	9/12 TEACHER	46.6400	2,884,241	-	-	46.6400	2,884,241	INCREASE OF 2 STUDENTS
L.	9/12 TEACHER, ALTERNATIVE SITES	6.4000	395,773	-	-	6.4000	395,773	
O.	COUNSELOR, SECONDARY	22.0000	1,463,252	-	-	22.0000	1,463,252	
P.	LIBRARIAN, SECONDARY	8.0000	500,728	-	-	8.0000	500,728	
Q.	ADJUNCT DUTY STIPENDS	-	280,000	-	-	-	280,000	
AB.	REDUCE ADULT EDUCATION		500,000				500,000	
	TOTAL DIVISION	108.7100	\$ 7,611,092	-	\$ -	108.7100	\$ 7,611,092	
EDUCATION SERVICES/SPECIAL EDUCATION								
AX.	INCLUSIVE EDUCATION SUPPLIES	-	\$ 200,000	-	-		\$ 200,000	
AY.	SH STIPENDS	-	34,000	-	-		34,000	
AZ.	BILINGUAL STIPENDS	-	280,000	-	-		280,000	
	TOTAL DIVISION	-	\$ 514,000	-	\$ -	-	\$ 514,000	
EDUCATION SERVICES/SPECIAL EDUCATION								
	AUGUST, 2014 LOTTERY STIPEND		4,337,621				4,337,621	
	TOTAL DISTRICT WIDE	-	\$ 4,337,621	-	\$ -	-	\$ 4,337,621	
	TOTAL REDUCTIONS	327.4700	\$ 22,500,694	-	\$ -	327.4700	\$ 22,500,694	